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FORTIETH

# *Annual Report*

OF THE

CITY of BERLIN

NEW HAMPSHIRE

1937

FOR THE YEAR ENDING

*January 31, 1937*







1937  
FORTIETH  
ANNUAL REPORT  
OF THE  
RECEIPTS AND EXPENDITURES  
OF THE  
CITY OF BERLIN, N. H.  
FOR THE YEAR ENDING  
JANUARY 31, 1937

TOGETHER WITH OTHER ANNUAL REPORTS  
AND PAPERS RELATING TO THE  
AFFAIRS OF THE CITY



*Poley & Weber, Printers*  
Berlin, N. H.

1937



# CITY GOVERNMENT

## BERLIN, N. H.

### 1936-1937

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## EXECUTIVE DEPARTMENT

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### Mayor

ARTHUR J. BERGERON  
Elected annually in March, by the people  
Salary \$700 per year

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### City Council

One Councilman elected annually for term of three years by the voters of each ward. Salary \$2.00 for actual attendance at regular, special and adjourned meetings.  
Not to exceed \$75.00 annually.

**Ward 1**—JAMES H. BARNES  
CLIFFORD ROY  
HENRY BLACKBURN

**Ward 2**—ANDREW T. MALLOY  
ROBERT RAMSEY  
D. J. HALLE

**Ward 3**—FRANK MOREAU  
TONY G. EASTMAN  
OLAF NELSON

**Ward 4**—AIME A. TONDREAU  
LEO FRECHETTE  
EDMUND HAMEL

## CITY OF BERLIN, N. H.

**City Clerk**

GASTON A. COURNOYER

Elected annually by the City Council. Also Clerk of City Council

Office in City Hall

Salary \$1,386.00 per year and fees

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**Deputy City Clerk**

MARY E. MORGAN

Salary \$1,372.80 per year

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**Standing Committees 1936-1937**

Finance—The Mayor, Tondreau, Nelson.

Public Works—Tondreau, Moreau, Ramsey, Roy.

Accounts and Claims—Eastman, Barnes, Frechette.

Salaries—Moreau, Malloy, Frechette.

Fire Department—Moreau, Roy, Ramsey, Hamel.

Public Buildings—Tondreau, Roy, Blackburn.

Election Returns—Ramsey, Moreau, Blackburn, Tondreau.

Public Health—Eastman, Barnes, Malloy, Nelson.

Engrossed Ordinances—Halle, Roy, Hamel, Blackburn.

Licenses—Frechette, Barnes, Malloy, Nelson.

Printing—Roy, Malloy, Eastman, Hamel.

Ways and Means—Tondreau, Ramsey, Blackburn, Halle.

Gardens—Halle, Barnes, Nelson, Blackburn.

Electric Lights—Eastman, Barnes, Halle, Frechette.

Relief—Frechette, Halle, Hamel, Nelson.;

Y. M. C. A. Field—Blackburn, Hamel, Ramsey.

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**City Treasurer**

LEO J. CAMPAGNA

Elected annually by the City Council.

Salary \$ 400.00 per year.



CITY GOVERNMENT

7

**City Auditor**

HIRAM B. HASKELL

317 Bell Building. Manchester, N. H.

Salary \$1,000.00 per year.

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**City Engineer—Street and Sewer Commissioner**

P. L. MURPHY

Elected annually by the Council. Office, City Hall.

Salary \$2,600.00 per year.

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**Inspector of Buildings**

ULYSSES H. REID

Elected annually by the City Council. Residence 132 Clarke St.

Office, City Hall.

Salary \$264.00 per year.

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**Sealer of Weights and Measures**

VICTOR DUTIL

Elected annually by the City Council. Residence 480 Burgess St.

Salary \$300.00 per year.

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**Collector of Taxes**

DELLISON C. CONROY

Elected annually by the City Council.

Salary \$2,000.00 per year.

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**City Solicitor**

M. J. RYAN

Elected annually by the City Council.

Office, Main Street and City Hall.

Salary \$660.00 per year.

## CITY OF BERLIN, N. H.

**Board of Assessors**

GEORGE DUVAL  
THOMAS BELLEFEUILLE  
GILMAN CHAPMAN

One Elected annually by the City Council, for a term of three years.

Meet Assessors' Rooms second Tuesday evening of each month.

Salary \$500.00 each per year

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**Overseer of the Poor**

ERMOND HUGHES

Elected annually by the City Council

Salary \$30.00 per week

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**Board of Health**

DR. E. R. B. McGEE

45 High Street

ALBERT LETOURNEAU

30 Pershing Street

MRS. BENJAMIN F. DALE

694 Sullivan Street

Elected Annually by the City Council

Salary \$50.00 each member per year.

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**Health Officer and Milk Inspector**

JOHN C. GREENAN

Office, City Hall

Salary \$1,560 per year

## DEPARTMENT OF SCHOOLS

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### **Board of Education**

MRS. W. R. BROWN, Chairman

EDWARD LEGASSIE

HENRY CHASE

Elected for three years, one each year, by the City Council  
Salary, Chairman \$100.00 per year : other members \$50.00 per year

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### **Superintendent of Schools**

DR. L. P. YOUNG

Residence, Riverside Drive

Salary: City's share \$2,500 per year - State's share \$2,000 per year

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### **Headmaster of High Schools**

DANIEL W. MacLEAN

Residence, 109 Church Street

Salary \$3,845.00 per year

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## PUBLIC LIBRARY

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### **Trustees**

ARTHUR J. BERGERON, Chairman

LEO J. CAMPAGNA

MRS. IRVING P. TEARE

Elected for three years, one each year, by the people

No Salary

CITY OF BERLIN, N. H.

**Librarian**

KATHERINE GOTHREAU

Salary \$1,000.00 per year

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**Assistant Librarian**

JULIA LAFFIN

Salary \$994.20 per year

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POLICE DEPARTMENT

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**Police Commission**

GEORGE LOVETT, Chairman

ERNEST JOHNSON

E. O. GILBERT

One Commissioner appointed annually by the Governor to serve for three years.

Salary, Chairman \$150.00 per year: Other members \$100.00 per year

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MUNICIPAL COURT

OF BERLIN, N. H.

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**Justice**

ROBERT RICH

Appointed by the Governor and Council

Main Street

Salary \$1,200.00 per year

**Associate Justice**

MATTHEW J. RYAN

Office, Sheridan Building, Main Street

Salary \$3.00, when presiding

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**Clerk of Court**

ARTHUR VALLIERES

Salary \$279.00 per year

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**FIRE DEPARTMENT**

**Chief Engineer**

O. B. BERGQUIST

Elected annually by the City Council

Salary \$39.60 per week

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**First Assistant Engineer**

FRANK K. SLOANE

Elected annually by the City Council

Salary \$35.20 per week

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**Second Assistant Engineer**

EDWARD LEPAGE

Salary \$32.00 per week

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**Steamer Engineer**

WILLIAM P. STUDD

Salary \$9.00 per month

## WARD OFFICERS

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### Moderators

Ward 1 - EDGAR J. ROY  
Ward 2 - EZRA L. YANDOW  
Ward 3 - HARRY BARTLETT  
Ward 4 - BERNARD ROY

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### Ward Clerks

Ward 1 - O. A. DUSSAULT  
Ward 2 - FRANK TILTON  
Ward 3 - OLAF NELSON  
Ward 4 - LEO LE BLANC

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### Supervisors of the Check Lists

Ward 1 - ALFRED DUPUIS  
          PHILIP SMYTH  
          BERNARD COVIEO

Ward 2 - EDWARD LAPLANTE  
          C. D. SMITH  
          DONALD HAGGART

Ward 3 - WILLIAM C. JOHNSON  
          CHAS. L. PINETTE  
          ERIC HOLT

Ward 4 - O. J. CAMPAGNA  
          GEORGE E. BERGERON  
          RAYMOND J. DUTIL

## BOARD OF PARK COMMISSIONERS

MRS. EDMUND SULLIVAN

RICHARD CHRISTIANSON

S. D. STORY

# Report of Assessors

January 31, 1937

To His Honor, the Mayor, and Members of the City Council of the City of Berlin:

Gentlemen:

We submit herewith our report for the year ending January 31, 1937, the same being the fortieth annual report of the City of Berlin.

The following is the inventory of taxable property of the City of Berlin for the year 1936.

Land and Buildings	\$ 8,931,270.00
Neat Stock	250.00
Cows	7,860.00
Oxen	350.00
Hogs	160.00
Fowls	50.00
Horses	15,750.00
Oil Tanks	36,540.00
Electric Plant	366,290.00
Stock in Trade	1,770,370.00
Mills and Machinery	7,200,670.00
	<hr/>
	\$18,329,560.00
Bank Stock	1,206.15
Poll Taxes	19,652.00

We wish to express our appreciation for the courtesies and assistance given us during the year by His Honor, the Mayor, and other members of City Government.

Respectfully submitted,

GEO. U. DUVAL,  
THOMAS BELLEFEUILLE,  
GILMAN CHAPMAN,

Assessors.



# Report of City Clerk

---

January 31, 1937

To His Honor, the Mayor, and Members of the City Council of the  
City of Berlin, N. H.

Gentlemen:

I submit herewith my report as City Clerk for the year ending January 31, 1937.

I have collected for the City of Berlin, and credited to the appropriate departments, the following sums:

Auto Taxes	\$13,512.35
Dog Licenses	903.70
City Hall	105.00
City Hall R. R. & C. Station	133.61
Public Works	3,966.19
Fire Department	635.00
Cemetery	309.76
Miscellaneous	856.16
Health Dept.	5.98
Election Expenses	45.00
	<hr/>
	\$20,472.75
Paid City Treasurer	\$20,472.75

Respectfully submitted,

G. A. COURNOYER,

City Clerk.

# Report of Clerk of Municipal Court

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January 31, 1937

To His Honor, the Mayor, and Members of the City Council:

Gentlemen:

I herewith submit my report as Clerk of the Municipal Court for the year ending January 31, 1937.

Amount received from February 1, 1936 to and including

January 31, 1937	\$ 3,468.61
Amount paid, fines to State, etc.	<u>1,579.02</u>
Balance	\$ 1,889.59
Amount paid City Treasurer	\$ 1,889.59

Respectively submitted,

H. M. MOFFETT,

Clerk of Municipal Court

# Report of Tax Collector

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January 31, 1937

To His Honor, the Mayor, and City Council of the City of Berlin.

Gentlemen:

I herewith submit my report as Tax Collector for the year ending January 31, 1937, as follows:

Taxes for 1936:

Levy		\$ 708,216.65
Amount Collected	\$ 516,248.46	
Discount	1,245.64	
Amount abated	577.25	
	<hr/>	\$ 518,071.35
Balance uncollected		\$ 190,145.30

Collections not in original levy:

Property and Poll Taxes	\$ 521.94	
Interest collected	3,464.11	
	<hr/>	\$ 3,986.05

Taxes for 1935:

Amount uncollected Feb. 1, 1936		\$ 257,044.69
Amount collected	\$ 252,199.09	
Amount abated	579.50	
	<hr/>	\$ 252,778.59
Balance uncollected		\$ 4,266.10

Collections not in original levy:

Poll taxes	\$ 148.00	
Interest collected	8,701.97	
	<hr/>	\$ 8,849.97

Taxes for 1933:

Amount uncollected Feb. 1, 1936		\$ 2,976.73
Amount collected	\$ 589.23	
Amount abated	1,094.00	
	<hr/>	\$ 1,683.23
Balance uncollected		\$ 1,293.50

Collections not in original levy:		
Property and poll taxes	\$ 70.00	
Interest collected	146.58	
	<hr/>	\$ 216.58
Taxes for 1932:		
Amount uncollected Feb. 1, 1936		\$ 1,391.74
Amount collected	\$ 294.49	
Amount abated	388.00	
	<hr/>	\$ 682.49
Balance uncollected		\$ 709.25
Collections not in original levy:		
Poll taxes	\$ 2.00	
Interest collected	100.65	
	<hr/>	\$ 102.65
Taxes for 1931:		
Amount uncollected Feb. 1, 1936		\$ 965.00
Amount collected	\$ 72.00	
Amount abated	475.00	
	<hr/>	\$ 547.00
Balance uncollected		\$ 418.00
Tax Sales:		
Amount of taxes redeemed	\$ 12,539.48	
Amount abated	\$ 213.76	
	<hr/>	\$ 12,753.24
Balance unredeemed		\$ 17,607.38
Interest collected		\$ 1,255.03

Respectfully submitted,

DELLISON C. CONROY,

Tax Collector.

# Report of Police Commission

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To His Excellency; the Governor of the State of New Hampshire, and  
His Honor, the Mayor and the City Council of the City of Berlin:

In accordance with the provisions of Chapter 160, of the Session Laws of 1905, we herewith submit the annual report commencing December 31st, 1935 and ending December 31st, 1936.

Since our last report one new officer has been added to the personnel of the department, and one removed from patrol duty was assigned to janitor service, and on December 19th Mr. E. O. Gilbert took up his duties as Police Commissioner, replacing F. Maurice La Force, whose term expired September 1st, 1936.

Due to the cut in our appropriation Target Practice will not commence until the end of the fiscal year.

## Appropriation

Owing to the financial condition of the city our appropriation was cut to \$38,000.00 and our books show an expenditure of \$40,070.98, leaving an over-draft of 2,070.98. In addition to our regular appropriation we were allotted the sum of \$271.00 to purchase new equipment, such as a boat, grappling irons, rope for safety lines, and an Inhalator, all of which is used in the preservation of life and property and the recovery of drowned persons.

## Recommendations

We would again respectfully call the attention of the Honorable Mayor and Council to the deplorable condition of our present cell-room, consisting of nine individual cells, where in addition to a small hallway or corridor on the first floor, nearly four thousand persons including lodgers and persons not classed as prisoners, but who were unfortunate in other ways, were cared for during the past year.

The fact must be recognized that conditions such as these are unsanitary, due to improper ventilation, lighting, and the inability to properly heat this part of the building. Therefore, we sincerely trust that some action may be taken during the coming year to relieve this condition, either by the erection of an entirely new building or an addition to the present one, as specified by plans recently submitted.

**Personnel of Police Commission**

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GEORGE F. LOVETT, appointed July 6th, 1935

Term expires Sept. 1st, 1937

ERNEST JOHNSON, appointed Sept. 1st, 1935

Term expires Sept. 1st, 1938

E. O. GILBERT, appointed Dec. 15th, 1936

Term expires Sept. 1st, 1939

For information in regard to activities of department during the past year we respectfully refer you to our City Marshal's Report.

Respectfully submitted,

GEORGE F. LOVETT

ERNEST JOHNSON

E. O. GILBERT

Police Commissioners.

# Berlin Police Department

## Report of City Marshal

---

To the Honorable Board of Police Commissioners :

Gentlemen :

I have the honor to submit for your consideration the yearly Report of the Police Department, commencing January 1st., and ending December 31st., 1936.

Whole Number of Arrests	934
Males	886
Females	28

### CAUSES

Abusive Language	1
Abusive and Annoying Words	1
Adultery	9
Accessory After the Fact	1
Annoying Words	1
Aggravated Assault	3
Assault	17
Assault on Police Officer	2
Assault and Battery	1
Attempted Larceny	1
Automobile, Disregarding Stop Light	1
Automobile, Disregard Stop Signs	20
Automobile, Operating with Improper Plates	2
Automobile, Operating Without a License	11
Automobile, Operating While Under the Influence of Liquor	10
Automobile, Operating Recklessly	2
Automobile, Making Left Turn	1
Automobile, Mischievously Taken	10
Automobile, Obstructing Traffic	1
Automobile, Larceny	2
Automobile, Parking	16
Automobile, Speeding	12
Bastardy	1
Breaking and Entering	1
Common Drunkard	2
Cruelty to Animal	1
Dancing on Sunday	1

Defacing Property	1
Disorderly Conduct	9
Drunkenness	634
Embezzlement	1
Evading Car Fare	2
False Pretense	1
For Other Departments	3
Gambling	18
Grand Larceny	7
Illegal Possession of Liquor	6
Illegal Sale of Liquor	11
Illegal Transportation of Liquor	1
Incorrigible Child	1
Indecent Exposure	4
Interfering with business	1
Keeping Disorderly House	1
Keeping Gambling Machine	2
Keeping Gambling Place	2
Keeping Liquor for Sale	2
Lascivious Behavior	2
Lewdness	4
Lewd and Lascivious	2
Loitering	12
Material Witness	1
Noise and Brawl	8
Non Support	16
Obstructing Officer	2
Passing Worthless Check	1
Perjury	1
Petty Larceny	1
Procuring Liquor for Minor	1
Possession of Heroin	1
Possession of Opium	1
Present at Gambling Game	1
Selling Milk without License	2
Taking Horse without Owner's Permission	1
Truancy	1
Stubborn Child	1
Vagrancy	5

#### Miscellaneous

Automobile Accidents Reported	126
Automobile Accidents Investigated	14
Bodies Recovered from the River	3
Bodies Taken to Undertaker	2
Bicycles Reported Stolen	10
Bicycles Recovered	4



Boys Reported Missing and Found	2
Breaks Reported and Investigated	30
Burglar Alarm Investigated	2
Cars Reported Stolen	53
Cars Recovered	53
Cars Recovered for Other Departments	7
Cats Taken to Incinerator Plant	81
Cars Searched for Liquor	1
Complaints Reported and Investigated	577
Dogs to Incinerator Plant	79
Doors Opened and Secured	328
Escaped Prisoners Brought In	1
Fires Reported and Alarm Given	2
Inhalator Used	1
Lost Children to Parents	18
Officers Dragging the River	6
Medical Examiner Notified	2
Message Delivered	6
Persons Injured in Accidents	43
Persons Reported Missing and Found	5
Persons Furnished Lodging	2420
Persons Brought In to be Questioned	56
Persons Taken to Hospital	48
Persons Taken to State Hospital	1
Persons Taken Home	30
Persons Taken to Doctors Office	5
Persons Drowned	2
Persons for Safe-keeping for Drunkenness	603
Persons for Safe-keeping for Insanity	13
Persons for Safe-keeping for Immigration Officers	7
Persons for Safe-keeping for Investigation	5
Persons for Safe-keeping for Other Departments	7
Persons for Safe-keeping, Sick or Injured	3
Persons for Safe-keeping for Sheriff	22
Persons for Safe-keeping for U. S. Marshal	4
Premises Searched for Gambling	1
Premises Searched for Liquor	27
Premises Searched for Stolen Property	4
Reprimanded	47
Stray Dogs Returned to Owner	5
Stray Horse Returned to Owner	1
Sudden Death Reported and Investigated	6
Suicide Reported and Investigated	1
Visits to Pool Rooms	74
Visits to Dance Halls	90
Windows Found Opened and Closed	33
Windows Reported Broken	6

Woman Attacked	1
Property Reported Stolen	\$1,992.66
Property Recovered	450.50
Sent to House of Correction	99
Sent to Jail	1

Respectfully submitted,

WALTER J. HYNES

City Marshal

# Report of Sealer of Weights and Measures

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Berlin, N. H.  
February 10, 1937

To His Honor, the Mayor, and Members of the City Council:

Gentlemen:

Submitted herewith is the annual report of the Sealer of Weights and Measures for the year ending January 31, 1937.

## **Scales**

Correct	205
Adjusted	62
Condemned for repairs	11
Confiscated	3
	<hr/>
	281

## **Avoirdupois Weights**

Correct	143
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## **Liquid Measures**

Correct	25
Incorrect	0
Oil Bottles	444
	<hr/>
	469

## **Automatic Pumps**

Correct	79
Adjusted	13
Condemned for repairs	17
	<hr/>
	109

## **Package Re-weighing**

Correct	220
Over	153
Under	17
	<hr/>
	390

## **Coal Re-weighing**

Correct	3
Over	1
	<hr/>
	4

<b>Cart Bodies Used in Wood Deliveries</b>	
Correct	11
<b>Yard Sticks</b>	
Correct	28
<b>Tank Trucks</b>	
Correct	3
<b>Tank Meters</b>	
Correct	3
<b>Grease Dispensers</b>	
Correct	4
<b>Reports on Closed Stores</b>	<b>46</b>

Property owned by this department: Complete equipment for Sealer of Weights and Measures.

Total Reports: 245

Respectfully submitted,

VICTOR DUTIL,  
Sealer of Weights and Measures.

# Report of the Inspector of Buildings

---

To His Honor, the Mayor, and City Council of the City of Berlin.

Gentlemen:

I herewith submit my report as Inspector of Buildings, for the year ending January 31, 1937.

There were issued during the year 173 permits, with a total value of \$91,894.00. These permits were divided as follows:

91 Permits for general repairs and alterations with a value of \$47,346.00.

60 Permits for reroofing with a value of \$11,763.00.

5 Permits for new houses with a value of \$3,760.00.

15 Permits for private garages with a value of \$6,035.00.

2 Permits for filling stations with a value of \$23,000.00.

All applications for the erection of electric signs and installation of gas pumps which were referred to this office have been investigated and acted upon.

Copies of all permits are on file at this office.

In conclusion, I wish to thank the Mayor and members of the City Council, City Officials, Building Contractors and the Public for their hearty cooperation.

Respectfully submitted,

ULYSSES H. REID,

Inspector of Buildings

February 2, 1937

# City Planning Board

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January 31, 1937

To the Honorable Mayor and City Council:

This Board was established by an ordinance passed by the Council on January 14, 1936, and the first personnel of the Board was appointed March 30, 1936. The ordinance creating the Board was based upon the City Planning Enabling Act, Chapter 55 of the Public Laws of 1935.

During the ten months of its existence the Planning Board has devoted most of its time and attention to the collection and interpretation of fundamental facts about Berlin, so that a sound basis would be laid for the city planning studies which are its object. A very great deal of pertinent information is now in its possession. It is the intention of the Board to publish the more important sections of this material as rapidly as it can be put into shape, and some of it (a general introduction and the sections on "Climate" and on "Population") is now in the hands of the printer.

In addition to this preparatory work, the Board has considered and reported on several specific matters which were referred to it by the Council. In general, the Board has preferred not to make many definite proposals until it had a more complete and comprehensive knowledge of the facts of the situation.

In its essence, City Planning is a long-time proposition. Several years may be required to demonstrate the real value of the work. In the meantime, the Board urges that the Council continue its support, and appropriate the modest sum which is required to carry on the work at this stage.

The Board has had the benefit of the very valued encouragement and advice of Capt. Charles F. Bowen, and later of Mr. Fred P. Clark, of the State Planning and Development Commission, and takes this occasion to express its appreciation.

In conclusion, the Board wishes to express its thanks to the other city departments, which have cooperated most willingly in the collection of data; and also to the numerous citizens who have assisted on the several advisory committees which were set up.

Respectfully submitted,

BERLIN CITY PLANNING BOARD—

Mayor Arthur J. Bergeron, *ex-officio*,  
City Councilman Tony Eastman,  
City Engineer P. L. Murphy,  
W. B. VanArsdel, Chairman,  
George Reid,  
Howard Woodward,  
R. A. Webber, Secretary,  
T. D. Walsh,  
R. J. Barbin

# Report of Fire Department

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February 16, 1937

To His Honor, the Mayor, and City Council of the City of Berlin:

Gentlemen:

I herewith submit the annual report of the Fire Department of the City of Berlin for the year ending December 31, 1936.

During the year the department answered 620 calls, including eight calls for assistance in other towns, two calls for rescue squad with inhalator, and eight false alarms.

The department traveled 763.1 miles, worked 233 hours and 13 minutes at fires and used the following material: 19,750 ft. of fire hose, 50,980 ft. of chemical hose, 8,348 ft. of ladders, 66 gallons of chemicals and 10,074 gallons of water from booster tank.

The fire loss for the year was \$17,030.92 on buildings and \$3,519.14 on contents making a total loss of \$20,550.06. This is considered a low loss for cities our size and will be very close to the record low for New England in 1936.

The fire apparatus, appliances and tools are kept in good repair. The wiring at the central station which was obsolete and overloaded has been all rewired, and a new switchboard set up.

The Fire Alarm System has been repaired during the year and is in perfect working condition. We have changed twelve old style street boxes for new ones, also have added five new boxes, making a total of 69 street boxes.

The Paige combination that was purchased in 1920 is still in storage at the central station, but it is beyond repairs and I wish to recommend that money be appropriated for the purchase of a new piece of apparatus which we are badly in need to provide all the protection possible.

During the year we have installed three hydrants. Plans should be made to install a few every year as we still have some sections that are poorly protected.

In closing, I wish to express my thanks to the Mayor, City Council, Fire Committee and residents of the City for the many favors and courtesies shown me in the performance of my duties.

Respectfully submitted,

O. B. BERGQUIST  
Chief Engineer



# Report of Library Trustees

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February 20, 1937

To His Honor, the Mayor, and City Council of the City of Berlin:

We, the Trustees of the Berlin Public Library, herewith submit our forty-third annual report, together with the Treasurer's statement and the Librarian's report.

## **Library Building**

Some essential repairs were made during 1936, including emergency repairs to the roof, and painting of the interior of the building. New lighting fixtures were installed in the Children's Department, to provide better distribution of light. Further repairs are required to keep the building in operating condition, and we hope to be able to continue these during 1937.

## **Library Equipment**

Book shelves have been repaired and strengthened thruout, and some new shelves added. Tables and chairs have been painted, and reinforced where necessary. Some new chairs are needed to replace those beyond repair.

## **Books**

As may be seen from the Librarian's report, our stock of books has increased only slightly during the year. Purchases of new books, and gifts, are nearly offset by the amount of books withdrawn. Re-binding and mending, within limits, will keep our book stock nearly intact, but most books become out-of-date within a few years. Enough funds should be provided to buy some of the latest books, especially in the non-fiction class, which has been showing a continued increase in circulation.

## **General**

We gratefully acknowledge the receipt of many books from private donors.

We note with gratification a substantial increase in the number of registered borrowers.

Respectfully submitted,

ARTHUR J. BERGERON  
LEO J. CAMPAGNA  
MRS. SHIRLEY TEARE

Library Trustees

**TREASURER'S STATEMENT**

Balance, February 1, 1936		\$ 109.60
<b>Receipts:</b>		
From City of Berlin	\$6,624.00	
From fines and fees	<u>460.40</u>	7,084.40
		<u>7,194.00</u>
<b>Disbursements:</b>		
Books	927.05	
Periodicals	248.15	
Binding	132.49	
Salaries	3,606.20	
Janitor service	487.40	
Heat	379.57	
Light	370.04	
Supplies	196.82	
Postage, express, etc	53.93	
Repairs	491.15	
Telephone	34.69	
Summer School	30.00	
Insurance	34.00	
Miscellaneous	<u>12.15</u>	7,003.64
Balance, January 31, 1937		<u>\$ 190.36</u>
Deposited in Berlin City National Bank		\$ 166.29
Petty Cash Fund		<u>24.07</u>
		<u>\$ 190.36</u>

LEO J. CAMPAGNA, Treasurer

Board of Library Trustees.

**CIRCULATION and GENERAL STATISTICS**

	1936	1935
Fiction	68,394	71,990
Philosophy	405	361
Religion	236	315
Social Sciences	1,356	1,141
Philology	99	72
Natural Sciences	742	603
Useful Arts	1,257	1,053
Fine Arts	818	915
Literature	1,842	1,818
French	1,965	1,997
History	1,277	1,162
Travel	2,277	2,114
Biography	3,645	3,318
General	1,696	4,433
Periodicals	2,693	
Total	88,702	91,292
Inter-Library Loan	109	39
Per cent of Adult Fiction	.468	.52
Per cent of Adult Non-Fiction	.185	.21
Per cent of Juvenile	.347	.27
Volumes in library	14,452	14,314
Volumes added	837	710
Gifts	145	138
Lost and withdrawn	699	1,071
Books rebound	173	95
Books mended	463	336
Borrowers registered	6,451	6,038

Respectfully submitted,

KATHERINE F. GOTHREAU, Librarian

# Report of the School Department

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January 31, 1937

To His Honor, the Mayor, and City Council of the City of Berlin:

Gentlemen:

Herewith we submit a brief report of the Department of Public Schools, for the city fiscal year ending January 31, 1937. A detailed educational report is issued at the close of each school year (June 30), and copies may be secured from the office of the Superintendent of Schools.

This year \$173,526.26 was spent by the School Department, \$7,363.94 being paid out of the Equipment Fund (bond issue), and the balance, \$166,162.32, being paid from regular city appropriations. As the city granted the School Department \$152,000.00 in addition to credits of \$4,010.27, this shows an overdraft of \$10,152.05. Of this amount \$4,712.61 is due to a change in the date when the city closed its books for the fiscal year and \$4,851.91 was charged back against the regular appropriation from the Equipment Fund (bond issue). After deducting these amounts it would show that the School Department had an overdraft of \$587.53.

The Board of Education and school officials have always tried to live within a given appropriation. We have tried to operate the schools in as efficient a way as possible. A study of school expenditures for the last few years will show that it is not possible to offer the boys and girls of Berlin the present educational program at a cost of less than \$165,000.00. Some of the positions dropped due to the depression should be restored and teachers' salaries should be increased another year.

We wish to express our appreciation to the Mayor and the members of the City Council for their cooperation. The public schools belong to the public and solicit your interest and cooperation.

Respectfully submitted,

HILDRETH BROWN, Chairman

E. J. LEGASSIE

HENRY CHASE

Board of Education

L. P. YOUNG

Superintendent of Schools

## BERLIN PUBLIC SCHOOLS—FINANCIAL STATEMENT

	EXPENDED	
	Regular School Appropriation 1936—1937	Equipment Fund (Bond Issue) 1936—1937
<b>Control</b>		
Census	\$ 15.25	\$
Board of Education	200.00	
Administration	211.72	
Superintendent's Salary	2,500.00	
Clerical	1,430.72	
Supplies	84.32	
	<hr/>	<hr/>
	\$ 4,442.01	\$ 0.00
<b>Instruction</b>		
Adm. and Super.		
Principals' Salaries	\$ 4,470.00	\$
Clerical	2,376.78	
Principals' Offices	197.33	
Other Expenses	5.00	
Instructional Service		
Teachers' Salaries	104,747.89	
Supplies	3,450.29	
Textbooks	639.63	3,683.98
Library	113.26	205.79
Tests & Measurements	255.24	
Commencement	151.28	
Other Expenses	15.00	
	<hr/>	<hr/>
	\$116,421.70	\$ 3,889.77
<b>Operation of Plant</b>		
Janitors' Salaries	\$ 12,712.70	\$
Janitors' Supplies	719.91	
Fuel	6,854.42	
Light	2,856.04	
Power and Heat	1,403.34	
Other Expenses	59.71	
	<hr/>	<hr/>
	\$ 24,606.12	\$ 0.00
<b>Maintenance of Plant</b>		
Grounds	\$ 0.00	\$
Buildings	332.20	4,758.61
Service Systems	207.13	142.00
Equipment		
Instructional Apparatus	423.43	298.99
Furniture	67.43	101.09
Other Apparatus	180.41	0.00
	<hr/>	<hr/>
	\$ 1,210.60	\$ 5,300.69

**Auxiliary Agencies**

Transportation	\$ 5,329.84	\$
Tuition	1,026.66	
Nursery School	.75	
Noon Lunch	108.08	
Other Expenses	1.70	
	<u>\$ 6,466.03</u>	<u>\$ 0.00</u>

**Coordinate Activities**

Attendance Service	\$ 1,358.50	\$
Medical Service	144.26	
Dental Service	272.20	
Nurse Service	1,705.00	
Other Expenses	0.00	
	<u>\$ 3,479.96</u>	<u>\$ 0.00</u>

**Fixed Charges**

Insurance	\$ 12.00	\$
Head Tax	4,130.00	
Telephone Rental	249.73	
	<u>\$ 4,391.73</u>	<u>\$ 0.00</u>

**Capital Outlay**

Land and Sites	\$ 0.00	\$
Buildings	89.59	255.63
Service Systems	25.20	
Equipment		
Furniture	63.09	93.35
Instructional Equipment	95.08	943.91
Other Equipment	19.30	1,732.50
	<u>\$ 292.26</u>	<u>\$ 3,025.39</u>

Total Expenditures	\$ 161,310.41	\$ 12,215.85
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Amount charged back to Schools from Equipment Fund	4,851.91
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Total Expenditures from Current Appropriation	\$166,162.32
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# Report of the Overseer of the Poor

January 31, 1937

To His Honor, the Mayor, and the City Council of Berlin:

Gentlemen:

I herewith submit my report as Overseer of the Poor for the year ending January 31, 1937.

The Relief Department this year expended the sum of \$116,570.73 for the care of direct relief cases, soldier aid cases, board and care of children and Old Age Assistance cases. This amount was \$65,147.35, less than the total expended last year.

The appropriation of \$70,000. given the department this year would have been sufficient if the State of New Hampshire had fulfilled their obligation of reimbursing the city on the basis of 50% for relief expenditures for the entire twelve months of the fiscal year. Total reimbursement from the State amounted to only \$22,534.80, leaving the State indebted to the city in the amount of nearly \$25,000., for the months of February, March, April, May and June. For the month of January the State reimbursed only on the basis of 33 $\frac{1}{3}$ %.

In addition to the above amount the department received reimbursements totaling nearly \$2,000., from individuals for assistance granted and for which they were induced to repay the city.

While the expenditures for the department dropped nearly 36%, the case load decreased only about 18%. A total of 735 cases or 2513 individuals were aided during the year. Cases of aid to soldiers dropped from 90 in 1935 to 68 this year. This decrease is believed to have been the result of the granting of the soldier's bonus this last summer. The old age assistance cases, which are billed to the city at the rate of 50%, this year increased 15 in number, and the costs of caring for them also increased when the Federal government took over the old age and started paying 50% of the expenses. During the year past 39 cases or nearly 180 individuals, who previously received aid from the city were transferred to the county relief office.

The Federal Work Projects have assisted the department a great deal and have been responsible to a great extent for the decrease in expenses. Approximately 300 people certified by the City office have been employed on these projects during the year. The WPA sewing project located in the Burgess school has employed 20 women from the city office and in addition to this has furnished the department with a great

amount of needed clothing. Another department that has greatly aided the relief recipients and a number of border line cases, is the Surplus Commodities Depot also located in the Burgess School. This office supplied an enormous amount of surplus food and clothing, to needy families.

The personnel of the department has been decreased by two girls in the year past, leaving a force of four investigators and four office workers. Fifty per cent of the salaries of those employed is paid by the state.

It is customary for the Overseer of the Poor in his annual report to recommend methods of decreasing the expenditures for relief, or to predict the future outcome of this heavy relief load. At the present time I can see no hope of change, unless the Brown Company, finds it possible to hire more men, or the city is blessed with some new industry. I also hope that our present Governor and State Government will pass a bill this year relieving the city of the greater part of the relief expenses.

I wish to thank His Honor, the Mayor, the members of the City Council, particularly those who served on the Relief Committee, other City Officials, State Welfare and Relief Officials and the Officials of the Federal Works Projects for the valuable aid and advice given me during the year.

Respectfully submitted,

ERMOND HUGHES

Overseer of the Poor



# Report of Health Department

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## **Members of the Board of Health**

E. R. B. McGEE, M. D., Chairman  
Term expires April 1937

ALBERT LETOURNEAU  
Term expires April 1938

MRS. B. F. DALE, Secretary  
Term expires April 1939

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## **Official Staff**

JOHN C. GREENAN, B. S.  
Health Officer and Milk Inspector

MARIE E. VALLEE, R. N.  
Child Hygiene and Infant Welfare Nurse

DORIS A. RAMSEY, R. N.  
Parochial School Nurse

IDA ROY, R. N.  
Public Health Nurse

EMMA B. BIGELOW, R. N.  
Tuberculosis Nurse

Offices and Laboratory, City Hall

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## **Clinic Physicians**

J. E. LAROCHELLE, M. D.  
Venereal Diseases

H. E. WILKINSON, M. D.  
Pre-Natal, Infant, Pre-School

E. R. B. McGEE, M. D.  
Crippled Children's Services

## REPORT OF THE HEALTH OFFICER

Berlin, N. H., December 31, 1936

To His Honor, the Mayor, the City Council and the Members of the Board of Health:

I herewith transmit a report of the activities of the Health Department for the year 1936.

I wish to express my appreciation for the splendid cooperation extended me by all departments of the City Government and by the Members of the Board of Health and the Official Staff.

**Communicable Diseases**

**Comment:** Communicable disease control is undoubtedly the most important duty of a health officer. A study of the accompanying communicable diseases tabulation proves that Berlin has been extremely fortunate in this particular respect. There have been no epidemics, only a few sporadic cases which were soon completely checked.

**Small Pox:** The annual pre-school vaccination clinic was held, with 509 being vaccinated. There are still about 10 children attending school who, because of doctor's excuses etc., have not been vaccinated.

**Diphtheria:** The annual diphtheria immunization clinic was held with 248 being injected. For this clinic we used Refined Diphtheria Toxoid (Alum Precipitated); a single immunising dose preparation. This material is not recommended by some authorities, but its use in Berlin seems justifiable. There have been no cases of diphtheria diagnosed on individuals so treated, there has been a remarkable scarcity of unfavorable reactions, and there is only one administration necessary. There will be no Schick Test performed, relying on the freedom from Diphtheria as the proof of the value of the preparation.

**Venereal Diseases:** It is not generally known that this department in collaboration with the State Board of Health conducts a free weekly clinic for venereal diseases. It is noteworthy that during the last six months of this year, monthly attendance at this clinic jumped from 27 to 100, besides 8 patients being transferred to private physicians. The remarkable increase in clinical attendance was brought about by an educative programme, the assistance of the police being resorted to but once.

Incidentally, syphilis, gonorrhea and chancroid being communicable diseases, they are reportable as such by law, and we have every reason to believe that contrary to the opinion of many, Berlin has not a large number of individuals so infected. It is true that several persons were advised and did go to the County Hospital for a course of treatments and it is also true that there are a few more persons who will undoubtedly because of their sinful negligence in refusing treatment be forcefully quarantined at that hospital. Thomas Parran, Surgeon General, is

quite explicit in his insistence that the next great plague to go is syphilis. Work, information and control are bringing tuberculosis down to an irreducible minimum and then the fight on syphilis will be on in full. It is gaining momentum even now, and Berlin will not lag behind, neither with a curative and preventative programme, nor with an educative programme.

**Tuberculosis:** The New Hampshire Tuberculosis Association conducted its monthly clinics as usual. Dr. Robert Kerr, Executive Secretary of the Association, and the founder of the clinics in Berlin returned after an absence of some years. Berlin is very fortunate in having the services of so capable a specialist. Despite this, it was with a feeling of regret that we learned that Dr. Robert Deming of Glencliff, who conducted the clinics of late years, found it impossible because of additional duties to continue in Berlin. These clinics are made possible largely through the annual sale of Christmas Seals, and Berlin, despite enjoying the privileges of a clinic has not of late met the assigned quota. Hence, we were very fortunate to have them continued, and it is hoped that a better response will be made next year.

**Others:** Communicable diseases demanding quarantine and placarding have been so treated, and all other care taking and restrictive measures met.

TABLE 1

	1934	1935	1936
Measles	534	25	6
Scarlet Fever	141	64	3
Tuberculosis	19	21	13
Diphtheria	1	1	0
Whooping cough	25	0	0
Chicken Pox	0	10	58
Gonorrhea	9	5	6
Syphilis	8	18	11
Parotitis	1	33	0
Typhoid fever	1	3	0
Poliomyelitis	1	1	0
Rubella	0	31	0
Cerebre spinal meningitis	0	1	2

TABLE 2

**New Hampshire Tuberculosis Association, Inc.**  
**Statistical Report of the Work Done In Berlin**

Number of clinics held	15
Number of new cases examined	79
[a] Adults	58
[b] Children	21

Number of old cases examined		176
[a] Adults	137	
[b] Children	39	
Number of patients under supervision		127
Number of positive cases		31
[a] Adults	30	
[b] Children	1	
Number of suspicious cases		96
[a] Adults	72	
[b] Children	24	
Number of patients sent to Sanatorium		7
Number of cases arrested		14
Number of cases improved		82
Number of cases of tuberculosis reported		13
Number of deaths from tuberculosis of supervised patients		1
Year	Patients	Deaths
1934	142	1
1935	150	1
1936	127	1

Respectfully submitted,

(Signed) EMMA B. BIGELOW, R. N.

N. H. Tuberculosis Association Nurse

### Sanitary Inspection

Several routine inspections both alone and in company with state inspectors were made of most of the farms and dairies supplying milk to Berlin, also of drug stores, soda fountains, bakeries, restaurants, beer parlors, bottling establishments, barber shops, and over-night lodging places. The purpose of these visits is primarily to protect the consumer so that the particular contact will not be a source of disease either by ignorant or negligent procedures. We will soon conduct a dishwashing and glasswashing campaign in Berlin so that **all** food establishments thoroughly **sterilize** such utensils after **every** use. This has not been too closely checked to date because many of the inspections had to be in the nature of an introductory tour to appreciate present conditions and the prevalent standard.

Additional inspections of unsanitary conditions including faulty plumbing, unsanitary premises, health menaces and nuisances, mostly prompted by complaints were handled as deemed proper.

An outstanding abuse under this heading has crept in, namely the manner in which garbage, etc., is being handled before being picked up by the city trucks. Much of the material is put out any time, anyplace and in improper receptacles with very unsatisfactory results. Subsequently it is pawed over and may become a health menace besides giving a very unsightly appearance. Children may be seen going through

materials put out from houses, offices, etc., in which there is sickness, and some method should be devised to curtail this practice. Proper metal receptacles with cover, required by law, would help this situation immensely.

### Water Supply

Samples of water both public and private have been examined routinely. The city water is 100 per cent chlorinated and laboratory examinations reveal that it remains of a uniformly high quality. Notwithstanding this, occasional rumors and complaints come into this office that the water is not good, and is causing more or less intestinal upsets. Such complaints cannot be substantiated.

Samples of water from private sources, springs, etc., were taken and it is recommended that such places be inspected and the water examined at least twice a year and as often more as it is thought necessary. Owners of such supplies should voluntarily request such precautions from this department.

Samples of ice from several ice dealers have been examined with very satisfactory results.

### Milk Supply

**Comment:** All milk sold in Berlin comes from Tuberculin tested cows. Much of the milk from the more distant producers in Maine, (South Paris, Norway, etc.) has been discontinued and the dealers have turned to more accessible farms particularly around Jefferson. This is very desirable from many viewpoints, especially the aid to Coos County farmers and the ease with which such farms may be inspected.

**Quality of Milk:** A detailed report of the quality of the milk both in regards to cleanliness and food value is not available at this date. In brief, the milk men are for the most part very cooperative and anxious to make a good quart of milk. It is hoped that by the end of the coming summer a standard may again be set to which all the milk sold in Berlin will conform. About 38 per cent of the milk consumed in Berlin is pasteurized.

TABLE 3

Milk Producers' Licenses	23
Milk Dealers' Licenses	23
Store Dealers' Licenses	85

Above mentioned licenses expire June 1, 1937

### Vital Statistics

**Population:** The United States Census Bureau population figures for 1930 give Berlin a population of 20,018. Population figures for other years used in this report except the estimated figure for 1936, were obtained from a recent survey and deduction made by the City Planning Board.

**Death Registration:** The Resident Death Rate is slightly higher than last year, but lower than 1934 and lower than the yearly average of the 10 preceding years.

**Birth and Stillbirth Registration:** The registration adopted in this report is slightly less than former figures but agrees with that used by the City Planning Board. This method of adhering to statistics pertaining to residents seems to present a more accurate picture.

**Maternal and Infant Welfare:** Your attention is respectfully called to the infant mortality rates, the neonatal infant mortality rates, and the stillbirth rates. The almost unbelievable decline has a definite significance and because of it this department will soon reorganize its nursing service. The reorganization will be principally in the form of additional service. A detailed study of the above mentioned mortality figures revealed that an aid in the solution of the problem rested in contacting the expectant mother and the very young infant. Previously our contacts began at about six weeks or when the baby was old enough to be brought to the clinics. In other words, our mortality rates were high before we began working: incomplete prenatal care, too many premature births, too many stillbirths, inadequate post-partum care. We are very enthusiastic concerning the new policy about to be adopted and with it in force expect to keep the rates down to an average that we can be proud of. The demonstration is made possible through a cooperative plan with the Division of Maternal and Infancy Welfare of the State Board of Health.

TABLE 4

	1924-33 (Ave.)	1934	1935	1936 (Est.)
Population (computed)	19,619	19,846	20,544	20,700
Number of deaths (residents)	176	194	171	180
General death rate	8.9	9.8	8.3	8.7
Number of births	445	396	415	404
Birth rate	20.6	19.9	20.2	19.5
Infant deaths	38	36	25	22
Infant mortality rate	85.4	90.9	59.8	54.0
Infant deaths (under one month)	20	19	18	12
Neonatal infant mortality rate (under one month)	47.2	47.9	43.4	29.7
Stillbirths	19	20	16	9
Stillbirth rate	42.7	50.5	38.6	22.3

TABLE 5

**Division of Infant Welfare and Child Hygiene  
Nurse's Yearly Report**

**Infant Welfare**

No. of babies under supervision	133
No. of clinics for the year	50
No. of babies in attendance to clinics	1330
No. of babies (average) per clinic	27
No. of babies examined by physician	549
No. of new babies registered	170
No. of babies discharged	0
No. of babies transferred to Pre-school Division	168
No. of deaths of supervised babies (over 1 week of age)	2
No. of deaths of unsupervised babies (over 1 week of age)	8
No. of home visits	333

**Pre-School**

No. of pre-school under supervision	846
No. of clinics for the year	11
No. in attendance to clinic	266
No. in attendance (average) per clinic	24
No. examined by physician	122
No. of new patients	11
No. discharged	160
No. received from Infant Welfare Division	168
No. of deaths	3
No. of home visits	441

**Summary**

Total number of clinics for the year	61
Total number of children under supervision	979
Total number of children found defective	158
Total number of defects corrected	98
Total number of home visits	774

**Remarks**

We are very thankful for the thoughtful assistance given us by the Berlin Child Hygiene Association in making this particular branch of our work so successful.

Respectfully submitted,  
MARIE E. VALLEE, R. N.  
Infant Welfare and Child Hygiene Nurse.

**TABLE 6**

This statistical report is that of the nurse employed under a project to do intensive work on pre-natal and follow-up cases.

**Yearly Report**

Field Visits	Totals
Antepartum	57
Postpartum	150
Infant [under 1 month]	176
Infant [1 mo.—1 year]	361
Pre-school [1—6 years]	334
Nursing Medical	8
Nursing Surgical	7
Families visited	579
Patients not found	52
Social service	227
Business	426

**Clinics**

Pre-natal and Post-natal clinics.

Number of Clinics	Attendance	Antepartum	Postpartum
10	71	64	7

Baby Conferences.

Number of Clinics	Attendance	Infants	Pre-schools
3	87	41	46

**Immunization Clinics**

Toxoid—Vaccination

Number of Clinics	Attendance	Under 1 yr.	1-6 years
4	492	8	484

Respectfully submitted,  
(Signed) MRS. IDA ROY, R. N.,  
Public Health Nurse.



TABLE 7—Parochial Schools Health Report

	St. Regis	St. Joseph	St. Patrick	A. Guardian	Total
CENSUS—January 1, 1936	934	546	417	927	2824
CENSUS—January 1, 1937	910	554	404	895	2763
No. Pupils not vaccinated (vac. since-)	2	2	0	0	4
No. Pupils weighed and measured	1031	617	482	837	2967
No. Pupils underweight 10 per cent	111	68	69	104	352
No. Pupils with enlarged tonsils	86	86	49	130	351
No. Pupils who had tonsils and adenoids removed during year	20	3	6	24	53
No. Pupils with defective vision	44	44	27	70	185
No. Pupils who had defective vision corrected	15	3	11	17	46
No. Pupils with defective hearing	19	19	14	25	77
No. Pupils with decayed teeth	54	49	24	56	183
No. Pupils found to have pediculosis or nits	19	20	4	14	57
No. Pupils sent home with temperature or rash	24	17	6	18	65
No. Pupils immunized against Diphtheria at Clinic	39	34	15	39	127
No. Pupils who received Milk at schools	20	14	10	21	65
No. Pupils who received Cod Liver Oil	11	2	9	2	24
No. Dressings at schools	174	76	41	227	518
No. Dressings at office	103	56	62	79	300
No. Home Visits	83	80	13	57	233

Respectfully submitted, (Signed) DORIS A. RAMSEY, R. N.

Parochial School Nurse

**TABLE 8**  
**Tabulation of Laboratory Work**

	1934	1935	1936
Diphtheria cultures	3	4	2
Sputums examined	10	55	54
Smears for gonococci	8	11	11
Water analysis (city and private sources)	32	22	40
Milk and cream analysis	184	124	47

**Disbursements:** The annual appropriation is \$6,000.00; about 29c per capita. This is much below the recognized minimum but is all the city feels able to allot.

**TABLE 9**  
**Record of Disbursements**

Automotive Machinery, Supplies, Repairs	\$ 112.52
Biologicals	301.50
Clinics	929.76
Laboratory Supplies	241.04
Miscellaneous	60.82
Office Supplies	76.54
Printing	110.50
Salaries	4,071.06
Tel. & Tel.	69.22
	<hr/>
Total	\$ 5,972.96

**Conclusion:** Our energy is now turned toward 1937.

The conduct and result of the more complete nursing service will be of great interest.

The establishment of a service for crippled children with possibly an orthopedic clinic is being worked on now.

The possibility of matching some of our appropriation with outside funds is being investigated. If this seems feasible, it might be practical to employ a sanitary inspector to inspect milk sources and eating establishments and to conduct laboratory analyses.

Respectfully,

JOHN C. GREENAN

Health Officer

**Accepted and Approved:**

E. R. B. McGEE, M. D.

ALBERT LETOURNEAU

FLORENCE DALE

Members of the Board of Health

# Berlin Water Board

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**Chairman**

**GEORGE F. LOVETT**

**Clerk**

**ERNEST J. GAGNON**

**Members of the Board**

ARTHUR J. BERGERON, Mayor, Member Ex-Officio

GEORGE F. LOVETT

HENRY G. GOSSELIN

ERNEST J. GAGNON

OTTO J. A. DAHL

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WALLACE GRAVES, Superintendent

ERNEST E. TANKARD, Assistant Superintendent

ANTOINETTE ANCTIL, Assistant Cashier

# Report of Water Commissioners

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February 26, 1937

To His Honor, the Mayor, and City Council, Berlin, N. H.

Gentlemen:

We beg to submit to your Honorable Body, a general outline report of activities of your Board of Water Commissioners.

## Office

A change in the personnel of the department, during January, 1936, whereby the office of Cashier of the department was merged with that of Assistant Superintendent, and an assistant cashier appointed. This set up is working very satisfactorily.

## Physical Property

Godfrey Dam reservoir storage capacity was increased very materially during the year, and has facilities for the impounding of some twenty-five million gallons of water. The storage reservoirs on the East Side, or Horne and Bean Brook reservoirs, have a sum total capacity of fifteen million gallons so that our system of water storage reservoirs has a grand total of forty million gallons.

The general condition of the supply mains throughout the city is good and we are attempting gradually, as finances will permit, to replace small diameter pipe, used as main, by pipe of a size ample to take care of the material growth in population.

We are getting out a departmental report in pamphlet form, which will be distributed to property owners of our city.

A healthy financial condition of your Water Department is evident from the fact that a ten per cent reduction in water taxes was granted to tax payers, along with an additional five per cent on water bills paid within thirty days of presentation.

For financial condition of your Water Department we beg to refer you to our City Auditor's Report.

We wish to extend our appreciation and thanks to your Honorable Body for the hearty cooperation we have received from you as well as from all municipal departments.

Respectfully submitted,

Board of Water Commissioners

ARTHUR J. BERGERON, Mayor, Ex-Officio

GEORGE F. LOVETT, Chairman of Board

ERNEST J. GAGNON, Clerk of Board

OTTO J. A. DAHL, Commissioner

HENRY G. GOSSELIN, Commissioner

# Report of Superintendent of Water Works

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Board of Water Commissioners  
Berlin, N. H.

Gentlemen:

I have the honor to submit herewith the twelfth annual report of the Water Department for the year ending December 31st, 1936.

The Department has laid 1194 feet of new water mains during the year. Labor for this work was furnished by the Works Progress Administration, while the materials and supervision were supplied out of the department's funds. No additional revenue was realized from the extension, the object being to eliminate cross lot house service lines which were of insufficient size to furnish proper water service and have been the source of numerous complaints from water users in the section. One hydrant was added on the extension improving fire protection, thereby deriving a direct benefit to property owners in fire insurance premiums.

Sixteen new services were added during the year, bringing the total number of services in use to twenty eight hundred fifty-six. More old services were relaid during the year than in any other one year since the department has been operating. A total of sixty-three services being relaid from the main to the property line.

During the year it has been the policy of the department to install meters upon a signed application. Heretofore, meters were installed only upon inspection of the premises, and in residential houses having three or more families. Thirteen flat rate services were changed to meter this year and we have applications for seventeen more on file for January 1937.

This year, we are proud to say, has been the first year that all water has been one hundred per cent chlorinated. According to State Board of Health analysis reports of water samples taken at random, approximately every two weeks, every report has been satisfactory. Much has been done to keep the drinking water free from sediment during periods of high water. Experimental strainers were used during such periods throughout the year which proved very successful. It is hoped that these can be improved upon next year and a larger layout installed.

The purchase and installation of electrical chloro-no-flow recorder for use with our Bean brook chlorinating plant has been a valuable ad-

dition. It is now possible to keep records of all water consumed in the city. Further on in this report will be found monthly records of water consumption for the year.

The month of August caused considerable anxiety this year, it being the driest month on record. During the month of August the consumption increased eighteen per cent above normal, fifty per cent of which can be traced directly to lawn sprinkling, the balance to unnecessary waste.

With the proposed York Street extension and underpass to Hillside Avenue, it was necessary for the department to change the course of the main line supply which extended from Hillside Avenue to the so called Irish siding on Willow Street. The pipe was laid through solid ledge a number of years ago. With the extension of York Street, considerable more blasting and a much lower street grade is proposed. After much consideration it was decided that the city could not afford to temporarily disconnect the line while construction of the street was carried on, so a new 14-inch cast iron water main was laid up Hillside Avenue, down Blanchard Street and hooked up with the old line on Emery Steet. We were very fortunate in obtaining Works Progress Administration labor, while supervision, tools, pipe, etc., were supplied by the department.

Plans are now under way to gridiron Green Street and Third Avenue together with a 6-inch main by way of Jolbert Street. For many years the domestic service in this section has been very poor and unsatisfactory. Thirty families are supplied with service through water pipes of insufficient size which extend from cellar to cellar. Upon completion, each house will have an individual service pipe and the old service discontinued. One new hydrant will be placed, adding fire protection to surrounding property. Arrangements have been made with the Works Progress Administration for labor, while the department will supply supervision, materials, etc. Work will begin on this project about February 1st, 1937.

Work on our Ammonoosuc reservoir was started earlier this year than usual. On April 20th we moved onto the site with our own crew and sixteen men from the Works Progress Administration.

Our aim this year was to deepen the basin so that in periods of high water it would serve as a settling basin. Work started at station 3 plus 50 and a grade of three inches in each one hundred feet established. The cut varied from six inches to about seven feet in the bottom proper for a distance of six hundred feet. Above station 9 plus 50 additional top soil was removed for three hundred feet. This cut varied in some places to eleven feet.

Forty three thousand cubic yards of material were removed, hauled out of the basin and deposited on the banks high above the reservoir.

The water surface at elevation 1490 has been increased from six to eight and one-half acres this year. The storage has been more than doubled, or increased from ten to twenty-two million gallons of water. Approximately twenty-five thousand dollars was spent during the year, of which four thousand was furnished by the Works Progress Administration.

### **Recommendations**

During the latter part of December a cross section of the bottom of Keene reservoir was made through the ice. Soundings were made at twenty-five foot intervals. The results showed that the bottom was covered with mud ranging in depths of six to fourteen inches, and is equivalent to a loss in storage of nearly one million gallons of water.

It is recommended that Keene and Anderson reservoirs be given a thorough cleaning next year as neither reservoir has been washed for about fifteen years.

In closing, I wish to express my appreciation to the Board and members of the department for their hearty cooperation in helping me perform my duties during the year.

Respectfully submitted,  
WALLACE GRAVES  
Superintendent



# Report of City Treasurer

**1936**

## **Revenues**

January 31, 1937

	Anticipated	Receipts	Income	Deficit
Int. & Dividends Tax	\$ 4,188.66	\$ 4,729.54	\$ 540.88	
Insurance Tax	7.00	7.88	.88	
Railroad Tax	4,500.00	4,889.46	389.46	
Savings Bank Tax	4,000.00	4,496.69	496.69	
Building and Loan Ass'n Tax		15.03	15.03	
National Forest Land Tax	1,500.00	1,703.45	203.45	
Motor Vehicle Permit Fees				
Receivable	10,000.00	12,572.36	2,572.36	
Other Income:	15,000.00			61.95
Interest		14,143.91		
Milk Licenses		176.00		
1934 Tax Penalties		.80		
Municipal Court, Net		617.34		
Total Miscellaneous				
Revenues	\$ 39,195.66	\$ 43,352.46	\$ 4,218.75	\$ 61.95
Real Estate & Personal				
Property Taxes	687,358.50	503,273.20		
National Bank Stock	1,206.15	1,206.15		
Poll Taxes	19,652.00	13,592.00		
Uncollected Taxes		190,145.30		
	\$747,412.31	\$751,569.11		
Anticipated Revenues				
Surplus	4,156.80		4,156.80	
Total	\$751,569.11	\$751,569.11	\$ 4,218.75	\$4,218.75

# CITY OF BERLIN, N. H. CURRENT FUND

	Appropriation		Expenditures		Credits		Overdraft	Unexpended
	\$		\$		\$		\$	\$
Advertising	300.00		342.83				42.83	
Bonds	62,000.00		62,000.00					
Band Concerts	300.00		300.00					
Cemetery	600.00		909.76		309.76			
City Hall	5,000.00		7,572.57		1,637.44		935.13	
City Poor Department	70,000.00		116,570.73		24,318.79		22,251.94	
County Tax	82,258.62		82,258.62					
City Planning Board	300.00		93.40					206.60
Election Expenses	4,000.00		4,422.57		45.00		377.57	
Electrical Department	1,500.00		2,280.84		949.22			168.38
Forest Fires	200.00		199.70		90.26			90.56
Fire Department	47,000.00		50,036.28		806.99		2,229.29	
Grand Army	100.00		100.00					
Health Department	6,000.00		6,050.26		32.94		17.32	
Interest and Insurance	40,000.00							5,292.72
Insurance			1,287.85		2.99			
Interest on Bonds			23,118.75					
Int. Dis. on Notes Payable			15,747.96		6,689.93			
Interest Discounts on Taxes			1,245.64					
Library	6,000.00		6,624.00				624.00	
Lighting Streets	17,500.00		18,945.80				1,445.80	
Miscellaneous	5,000.00		7,568.11		2,310.35		257.76	
Overlay	3,045.69		2,287.06		1,105.94			1,864.57

# CITY OF BERLIN, N. H.—CURRENT FUND (continued)

Parks and Playgrounds	300.00	89.31			210.69
Police Department	38,000.00	40,327.80	256.82	2,070.98	
Printing and Office Supplies	1,500.00	2,006.96	468.75	38.21	
Public Works Department	140,000.00	205,078.21	77,340.31		12,262.10
Salaries	18,000.00	17,540.10			459.90
School Department	152,000.00	166,162.32	4,010.27	10,152.05	
State Tax	45,008.00	45,008.00			
State Aid Main. & Cons.	1,500.00	1,500.00			
Sub Total	\$ 747,412.31	\$ 887,675.43	\$ 120,375.76	\$ 40,442.88	\$ 20,555.52
Non-Budget Fund:					
City Hall Rest Room		245.18	233.61	11.57	
Total	\$ 747,412.31	\$ 887,920.61	\$ 120,609.37	\$ 40,454.45	\$ 20,555.52
Anticipated Revenues Surplus					4,156.80
				\$ 40,454.45	\$ 24,712.32
Current Fund Deficit, 1936				\$ 40,454.45	15,742.13
				\$ 40,454.45	\$ 40,454.45

**BALANCE SHEET—JANUARY 31, 1937****ASSETS**

Cash:		\$ 105,095.02
General Account, Berlin City Nat. Bank	\$ 25,112.13	
Manchester National Bank	24,141.17	
National Shawmut Bank of Boston	55,751.72	
City Treasurer Petty Cash	15.00	
City Clerk Change Account	<u>75.00</u>	
Bond Proceeds Unexpended:		
Cash in the State Treasury		59,676.80
Cash in Liquidation:		
Berlin National Bank		2,283.35
Net Taxes Receivable:		200,126.38
1931 Taxes	\$ 418.00	
1932 Taxes	709.25	
1933 Taxes	1,293.50	
1934 Property Taxes	1,460.23	
1934 Poll Taxes	1,834.00	
1935 Property Taxes	1,100.10	
1935 Poll Taxes	3,166.00	
1936 Property Taxes	184,085.30	
1936 Poll Taxes	<u>6,060.00</u>	
Tax Deeds		1,445.22
Tax Sales		17,607.38
Estimated Reimbursements from State of New Hampshire		2,469.42
Net City Debt, February 1, 1936	\$ 363,493.35	
Less Net Receipts and Adjustments	<u>28,593.92</u>	
		334,899.43
Plus 1936 Budget Deficit	19,887.36	
1936 Non-Budget Fund Deficit	<u>11.57</u>	
		19,898.93
Less 1936 Revenues in excess of		
Anticipated Receipts	<u>4,156.80</u>	
Net Deficit for year ending Jan. 31, 1937		<u>15,742.13</u>
		350,641.56
Plus Bonds Issued in 1936		<u>140,000.00</u>
		490,641.56
Less Bonds Paid in 1936		<u>62,000.00</u>
Net City Debt, January 31, 1937		428,641.56
Total		<u><u>\$ 817,345.13</u></u>

**LIABILITIES**

Notes in Anticipation of Taxes	\$ 250,000.00
Bonds Outstanding	543,300.00
Dog Licenses	792.21
Accounts Payable	13,780.06
Equipment Fund	3,449.92
Public Improvement Fund	6,022.94
Total	<u>\$ 817,345.13</u>

**CITY OF BERLIN, N. H.—BONDED DEBT, JAN. 31, 1937**

City of Berlin, 5% Public Improvement Bonds	\$126,300.00	\$ 24,300.00
Issued July 1, 1921; \$8,000.00 maturing annually to July 1, 1923; \$7,000.00 maturing annually to July 1, 1931; \$6,000.00 maturing annually to July 1, 1940; \$300.00 payable July 1, 1941.		
City of Berlin, 5% School Bonds	400,000.00	100,000.00
Issued November 1, 1921; \$20,000.00 maturing annually to November 1, 1941.		
City of Berlin, 4½% School Bonds	80,000.00	24,000.00
Issued August 1, 1922; \$4,000.00 maturing annually to August 1, 1942.		
City of Berlin, 4½% Pub. Improvement Bonds	75,000.00	15,000.00
Issued July 1, 1924; \$5,000.00 maturing annually to July 1, 1939.		
City of Berlin, 4½% Jr. High School Bonds	175,000.00	65,000.00
Issued December 1, 1925; \$10,000.00 maturing annually to December 1, 1940; \$5,000.00 maturing annually to December 1, 1945.		
City of Berlin, 4½% East Side School, Fire Station and Voting Place Bonds	80,000.00	35,000.00
Issued July 1, 1927; \$5,000.00 maturing annually to July 1, 1943.		
City of Berlin, 4½% School Improvement Bonds	200,000.00	140,000.00
Issued July 1, 1930; \$10,000.00 maturing annually to July 1, 1950.		
City of Berlin, 3½% Pub. Improvement Bonds	90,000.00	90,000.00
Issued June 1, 1936; \$6,000.00 maturing annually to June 1, 1951.		
City of Berlin, 2¾% Equipment Bonds	50,000.00	50,000.00
Issued June 1, 1936; \$10,000.00 maturing annually to June 1, 1941.		
Total Bonded Debt		<u>\$ 543,300.00</u>

**NOTES IN ANTICIPATION OF TAXES**

Bearer [National Shawmut Bank of Boston] due June 25, '37	\$ 50,000.00
Bearer [National Shawmut Bank of Boston] due Dec. 20, '37	<u>200,000.00</u>
Total Notes in Anticipation of Taxes	\$ 250,000.00
Accounts Payable	<u><u>\$ 13,780.06</u></u>

**INDEBTEDNESS**

Bonds Outstanding	\$ 543,300.00
Notes in Anticipation of Taxes	250,000.00
Accounts Payable	<u>13,780.06</u>
Total Indebtedness	<u><u>\$ 807,080.06</u></u>

**WATER BONDED DEBT**

City of Berlin, 4¼% Water Bonds	\$ 700,000.00	\$ 560,000.00
Issue: April 1, 1925; \$10,000.00 maturing annually to April 1, 1930; \$15,000.00 maturing annually to April 1, 1940; \$20,000.00 maturing annually to April 1, 1950; \$30,000.00 maturing annually to April 1, 1960.		
City of Berlin, 4½% Water Bonds	\$ 25,000.00	\$ 12,000.00
Issued December 15, 1930; \$2,000.00 maturing annually to December 15, 1935; \$3,000.00 maturing annually to December 15, 1940.		
Total Water Bonded Debt		<u><u>\$ 572,000.00</u></u>

Respectfully submitted,  
 LEO J. CAMPAGNA,  
 City Treasurer,

# Auditor's Report on Water Works

---

922 Elm Street,  
Manchester, N. H.  
February 8, 1937

Board of Water Commissioners,  
Berlin, New Hampshire

Gentlemen:

In performance of my duties as City Auditor, I have made an audit of the books and accounts of the Berlin Water Works for the year ended December 31, 1936. Quarterly examinations were made on April 30, July 31, and October 31, 1936.

A complete check was made of the cash received. The receipt stubs which represent cash paid to the cashier are listed on adding machine tapes. The stubs on file were checked to these tapes, the tapes tested for addition and all totals checked to the cash receipts journal. The receipts for each day as thus entered in the cash receipts journal were then checked to the deposits listed on the statements of the Berlin City National Bank.

The disbursements were verified by examination of the canceled checks and comparing them with the expenditures recorded in the check register. The statement rendered by the Berlin City National Bank on December 31, 1936 was reconciled with the records in proving the cash balance to be correctly stated.

The vouchers approved for payment by the Commissioners were examined and checked to the purchase record.

The abatement vouchers signed by the Commissioners for authority to credit customers accounts for such allowances were examined.

The Certificates of Deposits are on file in the vaults of the Berlin Savings Bank and Trust Company. They were examined in the presence of Messrs. Dahl and Tankard.

A trial balance was taken of the general ledger. All journal entries were carefully scrutinized.

The accounts receivable cards were added and found to be in agreement with the general ledger. Approximately one hundred of these accounts selected at random were confirmed by sending them statements requesting them to notify me if the unpaid rents shown to be due were correctly stated.

In consequence of my examination, I submit the following statements. These show the financial condition of the Berlin Water Works on December 31, 1936, the income and expense for the year ended then and a list of the bonds outstanding at the end of the fiscal year,

Exhibit A	Balance Sheet
Exhibit B	Statement of Income and Expense
Exhibit C	List of Bonds Outstanding

Very truly yours,

HIRAM B. HASKELL,

Certified Public Accountant

### EXHIBIT A—BERLIN WATER WORKS

#### Balance Sheet—December 31, 1936

##### Assets

Cash—Berlin City National Bank		\$ 629.86
Certificates of Deposit		10,000.00
Imprest Fund		75.00
Accounts Receivable—		
Flat Rate	\$ 6,286.16	
Metered	1,188.52	
Miscellaneous	692.45	8,167.13
Materials and Supplies		4,248.28
Construction Work in Progress—		
Bean Brook Chlorinator	\$ 1,602.03	
Dummer Yard Chlorinator	537.25	
Pleasant Street	343.60	
York Street Extension	2,491.29	4,974.17
Cost of Plant, July 1, 1925	\$512,641.57	
Less, Reserve for Depreciation	58,953.62	\$453,687.95
Distribution System—Structures	\$ 87.56	
Miscellaneous Pumping Station		
Equipment	119.43	
Water Storage Equipment	125.40	
Distribution Mains	165,606.66	
Services	18,240.15	
Hydrants	4,887.89	
Meters	2,655.82	
General Office Equipment	1,568.84	
Stores Department Equipment	62.01	
Shop Equipment	6,470.27	
Purification Equipment	4,618.43	
Ammonoosuc Pipe Line	179,256.72	



Godfrey Dam	<u>24,373.89</u>		
Total	\$408,072.57		
Less, Reserve for Depreciation	<u>62,362.01</u>	\$345,710.56	
Godfrey Reservoir		55,956.42	
Trucks and Autos	1,558.00		
Less, Reserve for Depreciation	<u>462.17</u>	<u>1,095.83</u>	<u>856,450.76</u>
Total Assets			<u><u>\$884,545.20</u></u>

**Liabilities**

Interest Accrued-4¼% Bonds		\$ 5,950.00	
Interest Accrued-4½% Bonds		22.50	
First Mortgage 4¼% Bonds		560,000.00	
First Mortgage 4½% Bonds		12,000.00	
Surplus Earnings—			
Bal., Jan. 1, 1936	\$297,447.20		
Add, Net Income			
for Year	<u>19,414.17</u>	\$316,861.37	
Less Fortier System			
Charged Off	\$ 10,000.00		
Loss on Ford			
Truck Sold	103.07		
Accts. Receivable			
Adjustment Feb.			
1, 1936	<u>185.60</u>	<u>10,288.67</u>	
Balance, Dec. 31, 1936		<u>306,572.70</u>	
Total Liabilities			<u><u>\$884,545.20</u></u>

**EXHIBIT B—BERLIN WATER WORKS****Statement of Income and Expense****Year Ended December 31, 1936****Operating Revenues:**

Commercial Water-Flat Rate	\$ 54,609.03	
Commercial Water-Metered	<u>22,543.40</u>	\$ 77,152.43
Industrial Water-Flat Rate	1,789.06	
Industrial Water-Metered	<u>4,465.96</u>	<u>6,255.02</u>
Gross Income		\$ 83,407.45

**Operating Expenses:****Water Supply—**

Gravity Supply-Labor and Exp.	\$ 1,168.93	
Purification-Supplies and Exp.	587.04	
Repairs to Mains	1,318.28	
Relaid Services	1,548.95	
Maintenance Labor	<u>1,314.64</u>	\$ 5,937.84

**Distribution—**

Meter Dept.-Supplies & Exp.	\$ 466.35	
Repairs to Services	<u>734.56</u>	1,200.91

**Commercial—**

Meter Indexing Salaries		239.38
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**General—**

General Office Salaries		1,430.00
-------------------------	--	----------

**General Office Expense—**

General Office Expense	\$ 116.64	
General Expense	<u>2,178.30</u>	2,294.94

**Miscellaneous Undistributed—**

Law Expenses	\$ 2.90	
Sullivan Compressor	5.00	
Thawing Account	191.16	
Insurance	141.03	
Stationery and Printing	13.00	
Accident Account	1.00	
Garage Expense	1,120.98	
Shop Expense	299.81	
Maintenance Expense	784.76	
Freight and Express	305.89	
Engineering and Superintendence	4,542.50	
Kent Street Pump	370.98	
Bean Brook Chlorinator Expense	200.19	
Storehouse Expense	119.50	
Dummer Yard Chlorinator Expense	43.52	
Regulator House Expense	101.50	

## AUDITOR'S REPORT ON WATER WORKS

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Success Road	246.82	
Swimming Pools	93.50	
Regulator House Strainers	158.76	
Auxiliary Source of Supply	991.18	
Gerrish Street	42.90	9,776.88
Total Operating Expenses		<u>20,879.95</u>
Net Operating Income		<u>\$62,527.50</u>

**Financial Expenses:**

Interest on Bonded Debt-4 $\frac{1}{4}$ %	\$ 23,959.37	
Interest on Bonded Debt-4 $\frac{1}{2}$ %	669.37	\$ 24,628.74
Abatements-Flat Rate	\$ 1,641.16	
Abatements-Metered	172.60	1,813.76
Discounts-Flat Rate	\$ 2,516.39	
Discounts-Metered	1,830.38	4,346.77
Total Financial Expenses		\$ 30,789.27

**Less-Financial Income:**

Miscellaneous Earnings	\$ 132.42	
Interest Income	\$ 40.62	
Total Financial Income		173.04
Net Financial Expense		<u>30,616.23</u>

Net Income (Before Depreciation) \$ 31,911.27

**Depreciation** 12,497.10

Net Income (After Depreciation) \$ 19,414.17

**EXHIBIT C—BERLIN WATER WORKS****List of Bonds Outstanding**

City of Berlin 4½% Water Works Bonds \$700,000.00

Issued on April 1, 1925, under the New Hampshire Acts of 1925.

Registered as to principal only.

Payable—

\$10,000.00 Annually to April 1, 1930

15,000.00 Annually to April 1, 1940

20,000.00 Annually to April 1, 1950

30,000.00 Annually to April 1, 1960

Total Outstanding

\$560,000.00

City of Berlin 4½% Water Works Bonds \$25,000.00

Issued on December 15, 1930 under the New

Hampshire acts of 1925.

Payable—

\$2,000.00 on December 15, 1931 to 35 inclusive.

3,000.00 on December 15, 1936 to 40 inclusive.

Total outstanding

12,000.00

Total

\$572,000.00

# Auditor's Report

---

922 Elm Street  
Manchester, N. H.  
February 13, 1937

Honorable Mayor and City Council  
Berlin, New Hampshire

Gentlemen:

Acting in accordance with the terms of my engagement as City Auditor, I have made an audit of the books and accounts of the City of Berlin for the year ended January 31, 1937. At the end of each three months period an interim examination was made. The present examination completes the audit for the entire year. The records and books which were examined are described in the comments which follow. The statements listed below show the financial condition of the City of Berlin on January 31, 1937, an analysis of the cash received and disbursed during the year ended then, a statement of the budget accounts, an analysis of the major departmental expenditures, a list of the trust funds and a list of the bonds outstanding:

Exhibit A	Balance Sheet
Exhibit B	Statement of Cash Receipts & Disbursements
Exhibit C	Statement of Budget Accounts
Exhibit D	Analysis of Departmental Expenditures
Exhibit E	List of Trust Funds
Exhibit F	List of Bonds outstanding

## BALANCE SHEET

Exhibit A, Balance Sheet, shows the financial condition of the City on January 31, 1937. So far as possible to do so, all assets and liabilities have been included. This embraces the estimated amount receivable from the State of New Hampshire for January 1937 relief. The warrant for bills approved by the Committee on Accounts and Claims on February 1, 1937 and by the Mayor and City Council on February 2, 1937 were for invoices of January 1937. As they bear no relation to the fiscal year beginning February 1, 1937, they are properly chargeable to the fiscal year ended January 31, 1937. For this reason the proper departments have been charged and the amount due shown among the liabilities as accounts payable. Unfortunately, in some instances it makes the various appropriation accounts show rather unfavorably. For illustration, Lighting Streets contains thirteen monthly bills causing this account to show an overdraft. However, a correct starting point

has now been obtained and each administration henceforth should prepare a special warrant including all invoices for materials or services received up to January 31. In this manner each fiscal year will stand on its own merits.

**Cash—\$164,681.82:**

Berlin City National Bank—\$25,112.13

The cash received and disbursed by the City Treasurer through the year was completely checked. The cash received as shown by his cash book was checked to the deposits listed on the statements of the Berlin City National Bank. The cancelled checks were examined and compared with the check register in verification of the disbursements. In addition, the vouchers approved for payment by the Committee on Accounts and Claims were examined and compared with the Register of Disbursements. The statement rendered by the Berlin City National Bank on January 31, 1937 is as follows:

Balance per bank statement	\$ 41,136.72
Add, Deposit Not Credited	3,345.22
Total	\$ 44,481.94
Less, Outstanding Checks	19,369.81
Balance per Balance Sheet	<u>\$ 25,112.13</u>

National Shawmut Bank—\$55,751.72

The National Shawmut Bank of Boston confirmed the fact concerning the above to be as follows:

January 31, 1937	\$ 23,822.79
Deposit Credited February 3, 1937	31,928.93
As above	<u>\$ 55,751.72</u>

Manchester National Bank—\$24,141.17--

The Manchester National Bank confirmed the balance on January 31, 1937 to be \$49,141.17. A check for \$25,000.00 drawn in January but not yet paid by the bank reconciles this balance with the records.

State Treasury—\$59,676.80--

The foregoing balance was confirmed by the office of the State Fiscal Agent to be correct

**City Clerk's Change Fund--\$75.00:**

**City Treasurer's Petty Cash Fund--\$15.00:**

The above funds were counted and found correct.

**Berlin National Bank--\$2,283.35:**

A 5% liquidating dividend was received from the Berlin National Bank during the year.

Balance, February 1, 1936	\$2,609.54
5% Liquidating Dividend	326.19
Balance January 31, 1937	<u>\$2,283.35</u>

**Due from State of New Hampshire--\$2,469.42:**

The amount estimated to be received from the state of New Hampshire for January 31, 1937 has properly been credited to the City Poor Department and shown as an asset.

**Taxes Receivable--\$200,126.38:**

The open accounts in the tax ledgers for the years 1931 to 1936 were added, listed and compared with the Treasurer's ledger. In November 1936, a notice was sent to several tax payers to notify me if the balance shown to be due was correctly stated. The same procedure is now in process in regard to other accounts.

As between poll and property, the taxes for the years 1931, 1932 and 1933 are divided as follows:

	1931	1932	1933	Total
Poll	\$ 418.00	\$ 700.00	\$1,286.00	\$2,404.00
Property		9.25	7.50	16.75
Total	<u>\$ 418.00</u>	<u>\$ 709.25</u>	<u>\$1,293.50</u>	<u>\$2,420.75</u>

Both of the unpaid property taxes are due from the Sparton Radio Shop, 88 Mason Street.

The unpaid property taxes for 1934 are as follows:

Abramson, Goldie	134 Mt. Forist St.	\$ 3.35
Beaudoin, Jos.	109 Granite St.	16.75
Brown, Jack	161 Main St.	6.70
Boutin, Gaudias	W. Milan Rd.	3.01
Babin, Antoine	152 Grafton St.	67.00
Dufresne, D. & Son	823 Main St.	67.00
King, Mrs. Josie N.	320 High St.	3.35
Lewis, H. & Sons	113 Main Street	20.81
Labrie's Shoe Store	199 E. Mason St.	67.73
Lettre, Edward	Cates Hill	17.76
Morin, Roland	59 Main St.	64.34
Marcotte, Philias	175 Grafton St.	28.47
McGee, Christina	106 Spring St.	16.75
Nolette, Levi	193 Main St.	6.70
Paquette, Isidore	450 School St.	4.86
Phillips Shoe Store	54 Main St.	.35
Presidential Motors	38 Glen Ave.	167.50
Paulucci, Julie	138 Grafton St.	3.35
Roy, Jos. H.	Blanchard St.	10.05
Roberge, Louis	Exchange St.	130.65
St. Laurent, Henry A.	157 Pleasant St.	67.00
Stahl-Clarke Co.	45 Main St.	603.00
Toussaint, Edward Est.	87 School St.	83.75
Total		<u>\$1,460.23</u>

**Tax Sales--\$17,607.38:**

Property sold for taxes and on which a tax title has been taken are listed on cards in the Tax Collector's office. These were added and listed and found to be in agreement with the Treasurer's ledger. Divided as to years they are as follows:

1928	\$ 26.14
1929	15.70
1930	30.50
1932	663.93
1933	996.90
1934	3,504.81
1935	12,369.40
Total	<u>\$17,607.38</u>

**Tax Deeds--\$1,445.22:**

Property deeded to the City for non-payment of taxes during the current year totaled \$1,445.22. A card system on file in the City Clerk's office supports this figure

**Unexpended Balances of Bond Issues--\$9,472.36:**

New Equipment--\$3,449.92

Public Improvement--\$6,022.94

The foregoing represents the unexpended balances of the two bond issues of 1936.

The issue of bonds for New Equipment was \$50,000.00 and Public Improvements \$90,000.00. I have permitted only such charges to be made against these accounts which in my opinion seemed just and proper. Whenever any charges were made against these accounts which did not meet with my approval, they were transferred by charging the proper appropriation account.

**Accounts Payable--\$13,780.06:**

As stated previously, the warrant of February 2, 1937 was for business of the previous year and accordingly has been entered in the accounts of that year. The only exception was insurance policies dated February 1, 1937. The premium on these policies was excluded in recording the liability.

**Notes Payable--\$250,000.00:**

The records of the City Treasurer showed the following notes unpaid:

Note Number	Date of Note	Due Date	Amount
454	Dec. 21, 1936	Dec. 20, 1937	\$ 25,000.00
455	"	"	25,000.00
456	"	"	25,000.00
457	"	"	25,000.00
458	"	"	25,000.00
459	"	"	10,000.00



460	"	"	10,000.00
461	"	"	5,000.00
462	Jan. 15, 1937	Dec. 20, 1937	25,000.00
463	"	"	10,000.00
464	"	"	10,000.00
465	"	"	5,000.00
466	"	June 25, 1937	25,000.00
467	"	"	10,000.00
468	"	"	10,000.00
469	"	"	5,000.00
Total			<u>\$250,000.00</u>

They do not bear the endorsement of the State of New Hampshire.

The State Treasurer also confirmed the contingent liability of the City on account of the Brown Company notes to be as expressed in the footnote to the Balance Sheet on another page.

#### **Dog Licenses—\$792.21:**

In accordance with the New Hampshire Statutes, the net unexpended balance of dog licenses will be credited to the School Dept. on April 1, 1937.

#### **Bonded Debt--City \$543,000.00**

#### **Bonded Debt--Water Works \$572,000.00:**

Exhibit F on another page shows the list of bonds of the City still outstanding on January 31, 1937. This list is divided as between City Bonds and Water Bonds.

#### **Net City Debt--\$428,741.56**

#### **Water Debt--\$572,000.00:**

The excess of liabilities over assets is termed Net City Debt.

The following is an analysis of the changes in this account during the year:

January 31, 1936	Balance		\$ 363,493.35
	Additions		
Public Imp. Bonds Issued	\$ 90,000.00		
Equipment Bonds Issued	50,000.00		
From Transfer Account	15,742.13	\$155,742.13	
	Deductions		
State of New Hampshire			
Relief Fund-Supplemental			
October, 1935	\$ 3,453.21		
Relief Overpayment-July, '35	63.84		
Rebate on Interest on			
Notes Payable	18,236.58		
Brown Co. Reorganization			
Reimbursement	1,446.55		
Sale of Lots	200.00		

Discount on Notes Payable-		
Interest Adjustment	5,193.74	
Bonds Paid in 1936	<u>62,000.00</u>	<u>90,573.92</u>
Net Additions		65,148.21
January 31, 1937 Balance		<u><u>\$428,641.56</u></u>

### Statement of Cash Receipts and Disbursements

Exhibit B shows an analysis of the cash received and disbursed during the year. The disbursements are in accordance with the Register of Disbursements of bills approved for payment by the Committee on Accounts and Claims. In the event that transfers were made by journal entries, the expenditures shown in Exhibit C. Statement of Budget Accounts would differ accordingly. Furthermore, the expenditures shown in this exhibit include the invoices of the last week of January 1937 and which were approved for payment February 2, 1937. This fact has already been referred to in the preceding comments.

### Statement of Trust Funds

The trust funds are invested in various savings banks. The savings bank books showing the deposit of these funds were examined. A list of the funds appears on another page.

### City Clerk's Department

The duplicate automobile registration permits on file in the City Clerk's office were added, listed and checked to his cash book. Receipts stubs for money received for various licenses etc. were checked to the cash book. The cash was then added. Signed receipts by the City Treasurer showed that the entire receipts were turned over to him once each month.

### City Treasurer's Department

The records of the City Treasurer were examined. A trial balance of his general ledger was taken. All journal entries were carefully scrutinized. Funds in his possession were proven to be correctly stated. As mentioned previously, a complete check was made of the cash received and disbursed by him.

### Municipal Court

The cash book, check book and criminal docket as kept by the clerk, Henry M. Moffett, were examined. Fines paid as shown by the docket were checked to the cash book. The expenditures recorded were compared with the cases involved in determining their authenticity. The cash book was added. Once each month the net receipts were paid to the City Treasurer.

Receipts	\$ 3,468.61
Expenses	<u>1,579.02</u>
Net Receipts Paid to City Treasurer	<u><u>\$ 1,889.59</u></u>

**Library Trustees**

The cash book of the Library Trustees showing the income and expenses of the library was examined. The income consists of sums received from the City on account of its appropriation and fines. Minor expenses are paid from a petty cash fund. The disbursements were verified by examination of the canceled checks and vouchers approved for payment by the Library Trustees. Below is a list of the receipts and expenses for the year.

Cash Balance, February 1, 1936		\$ 109.60
Receipts-		
From Appropriation	\$ 6,000.00	
Fines	460.40	
From Equipment Fund (Later charged back to appro.)	500.00	6,960.40
Total		<u>\$ 7,070.00</u>
Disbursements-		
Books	\$ 927.05	
Periodicals	248.15	
Binding	132.49	
Salaries	3,606.20	
Janitor Service	487.40	
Heat	379.57	
Light	370.04	
Supplies	196.82	
Postage	53.93	
Repairs	2.70	
Insurance	34.00	
Improvements	361.70	
Other Expenses	103.66	6,903.71
Cash Balance, January 31, 1937		<u><u>\$ 166.29</u></u>

**Bank Reconciliation**

Balance per bank statement Jan. 31, 1937	\$ 584.39
Less Outstanding Checks	418.10
Balance as above,	<u><u>166.29</u></u>

**General**

The minutes of the meetings of the Mayor and City Council were read. Any verifications considered necessary to a thorough audit were also made.

Finally, I wish to acknowledge my appreciation of the courtesies extended and helpful co-operation given during my engagement.

Very truly yours,

HIRAM B. HASKELL

Certified Public Accountant

# Exhibit A—City of Berlin, New Hampshire— Balance Sheet—January 31, 1937

## Assets

Cash—		
Berlin City National Bank	\$ 25,112.13	
National Shawmut Bank	55,751.72	
Manchester National Bank	24,141.17	
State Treasury	59,676.80	\$164,681.82
City Clerk's Change Fund		75.00
City Treasurer's Petty Cash Fund		15.00
Berlin National Bank (In Liquidation)		2,283.35
Due from State of New Hampshire—		2,469.42
Amount Due for January 1937 Relief (Estimated)		
Taxes Receivable—		
Levy of 1931	\$ 418.00	
Levy of 1932	709.25	
Levy of 1933	1,293.50	\$ 2,420.75
Levy of 1934—		
Property	\$ 1,460.23	
Poll	1,834.00	3,294.23
Levy of 1935—		
Property	\$ 1,100.10	
Poll	3,166.00	4,266.10

Levy of 1936—			
Property	\$184,085.30	190,145.30	200,126.38
Poll	6,060.00		
Tax Sales		17,607.38	
Tax Deeds		1,445.22	
Total Assets			\$ 388,703.57

### Liabilities

Unexpended Proceeds of Bond Issues—		
New Equipment	\$ 3,449.92	9,472.86
Public Improvements	6,022.94	13,780.06
Accounts Payable		250,000.00
Notes Payable - - National Shawmut Bank		792.21
Dog Licenses		
Bonded Debt—		
Total Outstanding		543,300.00
Water Debt—		
Water Bonds Outstanding		572,000.00
Total Liabilities		1,389,345.13

### Excess of Liabilities Over Assets

Represented by:		
Net City Debt	\$428,641.56	
Water Debt	572,000.00	\$1,000,641.56

Note: The City is indirectly liable on the following notes of the Brown Company:

No. of Note	Date of Maturity	Face of Note Unpaid
428	July 7, 1937	\$ 100,000.00
429	July 7, 1937	275,000.00
430	July 7, 1937	300,000.00
443	August 15, 1937	300,000.00
451	June 1, 1938	500,000.00
452	June 1, 1938	300,000.00
453	June 1, 1938	500,000.00
Total		<u>\$2,275,000.00</u>

## EXHIBIT B

## City of Berlin, New Hampshire

Statement of Cash Receipts and Disbursements  
for the Year Ended January 31, 1937

CASH BALANCE, FEBRUARY 1, 1936 \$ 25,026.32

## RECEIPTS DURING THE YEAR:

## Transfer of Funds--

Manchester National Bank	\$ 99,162.01	
National Shawmut Bank	387,258.62	
State Treasury-Proceeds of		
Bond Issues	81,000.00	\$ 567,420.63

## J. Wilson Gonya, Tax Collector

1934 Property Taxes	\$ 162.01	
1934 Poll Taxes	16.00	
1934 Uncommitted Taxes	14.00	
Interest-1934 Taxes	80.17	
1934 Tax Penalties	1.00	273.18

## Dellison C. Conroy, Tax Collector

1931 Poll Taxes	\$ 86.00
1932 Poll Taxes	189.17
1932 Poll Taxes Uncommitted	2.00
1933 Poll Taxes	1,264.00
1933 Poll Taxes Uncommitted	10.00
1932 Property Taxes	144.49
1933 Property Taxes	255.23
1933 Prop. Taxes Uncom'ted	60.00
1930 Tax Sales	35.24
1931 Tax Sales	201.59
1932 Tax Sales	790.90
1933 Tax Sales	734.33
1934 Tax Sales	6,082.53
1935 Tax Sales	4,853.24
1935 Poll Taxes	2,848.00
1935 Property Taxes	249,932.59
1935 Poll Taxes Uncommitted	148.00
1936 Poll Taxes	13,592.00
1936 Property Taxes	503,243.06
1936 Poll Taxes Uncommitted	446.00
1936 Prop. Taxes "	75.94
1936 Discount on Taxes	1,174.78
1936 Bank Stock	6.00
Interest 1931 Taxes	28.90
Interest 1932 Taxes	100.65
Interest 1933 Taxes	142.58
Interest 1935 Taxes	8,690.76

Interest 1936 Taxes	3,534.97	
Interest 1930 Tax Sales	12.43	
Interest 1931 Tax Sales	116.63	
Interest 1932 Tax Sales	178.87	
Interest 1933 Tax Sales	115.56	
Interest 1934 Tax Sales	714.81	
Interest 1935 Tax Sales	116.73	
Interest	4.00	
Costs	468.75	800,400.73

## Gaston A. Cournoyer, City Clerk

Auto. Reg. Permits-1936	\$ 12,083.93	
Auto. Reg. Permits-1937	1,428.42	
Dog Licenses	903.70	
City Hall Rest Room	133.61	
Public Works Department	3,966.19	
Health Department	5.98	
Cemetery	309.76	
Fire Department	635.00	
Miscellaneous	856.16	
City Hall	105.00	
Election Expenses-Filing Fees	45.00	20,472.75

Municipal Court	1,889.59
City Poor Department	1,857.86
Health Department	26.96
Electric Department	949.22
Other Income-Tuition	2,355.88
Other Income-Milk Licenses	176.00
Public Works Department	1,453.47
City Hall	609.69

## State of New Hampshire

Notes Payable	\$ 50,000.00
Forest Fires	90.26
City Poor Relief	23,506.83
City Poor Cancer Commission	1.73
Public Works Department-	
Supplies, Gas Rebate, Gravel,	
Use of Equip. etc.	743.79
Insurance Tax	7.88
Railroad Tax	4,889.46
Savings Banks Tax	4,496.69
Building and Loan	15.03
Interest and Dividends	4,729.54
State Aid Construction	513.48
Brown Co. Reorganization	1,146.55
State Tax Abatement	1,507.62



## AUDITOR'S REPORT

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National Forest Reserve Fund	195.83	
Bounty on Animals	31.60	
Interest Refund	18,236.58	110,412.87
Sale of Lots		200.00
Berlin National Bank- 5% Liquidating Dividend		326.19
Miscellaneous		6.97
Fire Department		171.99
School Department		762.98
Police Department		75.00
Insurance		2.99
		1,509,844.95
Total		<u>\$1,534,871.27</u>

## DISBURSEMENTS DURING THE YEAR:

Advertising	\$ 342.83
Automobile Registration Permits	926.49
Bonds	62,000.00
Bounty on Animals	31.60
City Hall	7,311.13
Cemetery	909.76
City Hall Rest Room	245.18
City Planning Board	93.40
City Poor Department	113,805.31
Discount on Taxes	1,245.64
Dog Licenses	110.19
Electrical Department	2,228.24
Election Expenses	4,422.57
Fire Department	47,746.97
Forest Fires	199.70
G. A. R.	100.00
Health Department	5,972.96
Insurance	1,287.85
Interest	26,616.75
Library	6,000.00
Lighting Streets	17,445.56
Miscellaneous	7,452.70
Municipal Court	1,234.40
New Equipment	45,352.68
Notes Payable-State of New Hampshire	75,000.00
Overlay	2,287.06
Printing and Office Supplies	1,924.35
Parks and Playgrounds	89.31
Police Department	39,580.90
1936 Property Taxes	15.35
Public Works Department	201,008.24

Public Improvement Fund	21,942.32		
Salaries	17,325.30		
School Department	156,597.80		
Band Concerts	300.00		
Accrued Interest Payable	1,598.15		
State Aid Construction	1,500.00		
1935 Tax Sales	17,211.43		
County Tax	82,258.62		
State Tax	45,008.00		
Transfer of Funds--			
National Shawmut Bank	\$398,881.23		
Manchester National Bank	94,149.17	493,030.40	1,509,759.14
CASH BALANCE, JANUARY 31, 1937			<u>\$ 25,112.13</u>

# EXHIBIT C—City of Berlin, N. H. Statement of Budget Accounts

	Budget Appropriation		Credits		Expenditures		Unexpended Balance	Overdraft
	\$	300.00	\$		\$	342.83	\$	\$
Advertising		300.00				300.00		42.83
Band Concerts		300.00				300.00		
Bonds		62,000.00				62,000.00		
Cemetery		600.00		309.76		909.76		
City Poor Department		70,000.00		24,318.79		116,570.73		22,251.94
City Hall		5,000.00		1,637.44		7,572.57		935.13
County Tax		82,258.62				82,258.62		
Election Expenses		4,000.00		45.00		4,422.57		377.57
Electrical Department		1,500.00		949.22		2,280.84	168.38	
Fire Department		47,000.00		806.99		50,036.28		2,229.29
Forest Fires		200.00		90.26		199.70	90.56	
Grand Army		100.00				100.00		
Health Department		6,000.00		32.94		6,050.26		17.32
Interest and Insurance		40,000.00					5,292.72	
Interest on Bonds						23,118.75		
Int. Dis. on Notes Payable				6,689.93		15,747.96		
Insurance				2.99		1,287.85		
Discount—Taxes						1,245.64		
Library		6,000.00				6,624.00		624.00
Lighting Streets		17,500.00				18,945.80		1,445.80
Miscellaneous		5,000.00		2,310.35		7,568.11		257.76
Overlay		3,045.69		1,105.94		2,287.06	1,864.57	
Planning Board		300.00				93.40	206.60	

# EXHIBIT C (continued)

Parks and Playgrounds	300.00	89.31	210.69	
Police Department	38,000.00	40,327.80		2,070.98
Printing and Office Supplies	1,500.00	256.82		38.21
Public Works Department	140,000.00	468.75		
Salaries	18,000.00	77,340.31	12,262.10	
School Department	152,000.00	— 17,540.10	459.90	
State Aid Main. & Cons.	1,500.00	— 166,162.32		10,152.05
State Tax	45,008.00	— 1,500.00		
Total	\$ 747,412.31	\$ 120,375.76	\$ 20,555.52	\$ 40,442.88

## Transfer Account

Overdrafts	\$ 40,442.88			
Unexpended Balances	20,555.52			
Net Overdrafts				19,887.36
City Hall Rest Room	\$ 11.57			
Other Income—Income Less Than Estimated	61.95			73.52
Total				\$ 19,960.88
Less—Taxes State of New Hampshire—Excess Received Over Estimate	\$ 1,646.39			
Automobile Registration Permits	2,572.36			4,218.75
Transferred to Net City Debt				\$ 15,742.13

**EXHIBIT D****City of Berlin New Hampshire****Analysis of Departmental Expenditures****City Hall**

Equipment	\$ 1,041.00
Fuel	1,180.64
Janitors' Salaries	2,448.60
Insurance	500.00
Land Rental	30.00
Light and Heat	1,248.55
Repairs	152.05
Supplies	641.16
Telephone and Telegraph	330.57
Total	<u><u>\$ 7,572.57</u></u>

**City Poor**

Automotive Machinery, Repairs and Supplies	\$ 911.79
Board and Care	10,552.53
Clothing, Shoes, Rubbers, etc.	5,517.60
Construction of City Poor Offices	352.15
Domestic Services	1,623.11
Fuel	614.09
Funerals	1,193.00
Gardens	132.06
Groceries	35,303.20
Lighting	83.21
Medical Attention and Supplies	18,584.68
Miscellaneous	166.90
Mileage, Transportation and Travel Expenses	1,286.65
Office Supplies	470.68
Old Age Assistance	8,601.96
Rent	8,804.68
Salaries	12,119.48
Sewing Machines, Rental and Supplies	517.09
Supplies	99.73
Telephone and Telegraph	130.62
Wood Account	9,505.52
Total	<u><u>\$116,570.73</u></u>

**Election Expenses**

Election Booths (Installing and Taking Down)	\$ 95.77
Meals	275.05
Miscellaneous	51.00
Salaries	2,673.00

Supplies	1,327.75
Total	<u>\$ 4,422.57</u>

**Electric Department**

Salaries	\$ 1,457.50
Supplies	823.34
Total	<u>\$ 2,280.84</u>

**Fire Department**

Automotive Machinery, Repairs and Supplies	\$ 217.38
Equipment	665.97
Fuel	618.73
Gasoline and Oil	344.01
Hydrants, Labor and Supplies	554.20
Light and Heat	345.76
Medical Attention and Supplies	36.00
Miscellaneous	145.67
Printing and Office Supplies	46.35
Repairs	637.37
Salaries	44,323.12
Supplies	595.63
Telephone and Telegraph and Time Service	258.39
Equipment Fund	1,247.70
Total	<u>\$ 50,036.28</u>

**Health Department**

Automotive Machinery, Repairs and Supplies	\$ 112.52
Biologicals	301.50
Clinics	929.76
Laboratory Supplies	241.04
Miscellaneous	60.82
Office Supplies	76.54
Printing	110.50
Salaries	4,148.36
Telephone and Telegraph	69.22
Total	<u>\$ 6,050.26</u>

**Miscellaneous**

Drawing Jurors, Revision Jury Lists, Etc.	\$ 168.00
Express and Telegrams	6.54
Land Rental	2.00
Lighting and Heating Berlin Mills Fire Station Hall	32.40
Maintenance Adding Machines	46.30
Miscellaneous	102.82

Printing and Office Supplies	375.73
Premiums on Bonds	332.50
Pro Rata Share Fiscal Agent Expenses	1,392.21
Real Estate Transfers, Recording Deeds, Etc.	391.58
Salaries	341.25
Taxes on Property Deeded to City	2,619.35
Travel Expenses and Prof. Services	1,556.93
Vital Statistics	200.50
Total	<u>\$ 7,568.11</u>

**Police Department**

Automotive Machinery, Equipment Etc.	\$ 713.13
Equipment	181.82
Expense of Prisoners	277.62
Fuel	410.27
Gasoline and Oil	739.19
Laundry	5.60
Light and Heat	335.68
Medical Attention and Supplies	166.12
Miscellaneous	23.43
Office Supplies	71.30
Repairs	19.39
Salaries	36,496.77
Supplies	178.43
Telephone and Telegraph	691.66
Time Service	17.39
Total	<u>\$40,327.80</u>

**Printing and Office Supplies**

Assessors	\$ 167.32
City Clerk	379.92
City Reports	617.00
Mayor	1.50
Sealer of Weights and Measures	29.10
Tax Collector	562.66
Treasurer	246.03
Total	<u>\$ 2,003.53</u>
Public Works Department Transfer	3.43
Total	<u>\$ 2,006.96</u>

**Public Works Department**

Automotive Machinery and Equipment	\$ 7,705.92
Buildings	654.99
Construction	14,904.34
Federal Aid or W. P. A.	10,301.86

Fuel	1,009.40
Garage	10,478.87
Gasoline and Oil	10,221.92
Incinerator	8.60
Light and Power	785.17
Medical Attention and Supplies	137.80
Miscellaneous	447.23
Office Supplies and Equipment	362.03
Sewer Maintenance	1,323.84
Shop	1,810.70
Stable	1,141.29
Street Maintenance	9,973.34
Telephone and Telegraph	238.83
Tools and Equipment	2,234.25
Wages	129,347.62
Total	\$203,088.00
Public Improvements Transfer	1,990.21
Total	<u>\$205,078.21</u>

### School Department

Difference in Supt's Salary	\$ 2,500.00
Equipment	704.25
Fuel	6,939.77
Light and Heat	4,259.38
Medical Attention and Supplies	402.27
Miscellaneous	73.89
Per Capita Tax	4,130.00
Repairs	508.26
Salaries	129,125.67
Supplies	5,826.87
Telephone and Telegraph	300.95
Transportation Payroll	5,338.84
Travel Expenses	173.60
Tuition	1,026.66
Total	\$161,310.41
Equipment Fund Transfer	4,851.91
Total	<u>\$166,162.32</u>

### Parks and Playgrounds

Labor	\$ 17.00
Rental	17.50
Supplies	54.81
Total	<u>\$ 89.31</u>



**Salaries**

Bellefeuille, Thomas	\$ 500.00
Bergeron, Arthur J.	700.00
Brooks, Graziella	1,166.00
Campagna, Leo J.	400.00
Chapman, Gilman	500.00
Conroy, D. C.	2,040.50
Councilmen	1,384.00
Cournoyer, G. A.	1,315.90
Delany, Julia	458.60
Dutil, Victor	300.00
Duval, George	500.00
Gregoire, Adelard	408.00
Halle, Loretta	849.20
Haskell, H. B.	1,000.00
Laffin, Kathryn	85.80
Michaud, Madeleine E.	919.50
Morgan, Mary E.	1,399.20
Nollet, John	920.70
Reid, U. H.	264.00
Ryan, M. J.	660.00
St. Hilaire, Analda	919.50
Trafton, Letea	849.20
Total	<u>\$ 17,540.10</u>



**EXHIBIT F****City of Berlin, New Hampshire****List of Bonds Outstanding****Bonded Debt \$543,300.00**

City of Berlin, 5% Public Improvement Bonds Issued July 1, 1921; \$8,000.00 maturing annually to July 1, 1923; \$7,000.00 maturing annually to July 1, 1931; \$6,000.00 maturing annually to July 1, 1940; \$300.00 payable July 1, 1941.	\$24,300.00
City of Berlin, 5% School Bonds Issued November 1, 1921; \$20,000.00 maturing annually to November 1, 1941.	100,000.00
City of Berlin, 4½% School Bonds Issued August 1, 1922; \$4,000.00 maturing annually to August 1, 1942.	24,000.00
City of Berlin, 4½% Pub. Improvement Bonds Issued July 1, 1924; \$5,000.00 maturing annually to July 1, 1939.	15,000.00
City of Berlin, 4½% Jr. High School Bonds Issued December 1, 1925; \$10,000.00 maturing annually to December 1, 1940; \$5,000.00 maturing annually to December 1, 1945.	65,000.00
City of Berlin, 4¼% East Side School, Fire Station and Voting Place Bonds Issued July 1, 1927; \$5,000.00 maturing annually to July 1, 1943.	35,000.00
City of Berlin, 4½% School Improvement Bonds Issued July 1, 1930; \$10,000.00 maturing annually to July 1, 1950.	140,000.00
City of Berlin, 3½% Pub. Improvement Bonds Issued June 1, 1936; \$6,000.00 maturing annually to June 1, 1951.	90,000.00
City of Berlin, 2¾% Equipment Bonds Issued June 1, 1936; \$10,000.00 maturing annually to June 1, 1941.	50,000.00
Total [See Exhibit A]	<u><u>\$ 543,300.00</u></u>

**Water Bonds—\$572,000.00**

City of Berlin, 4½% Water Works Bonds \$700,000.00  
 Issued on April 1, 1925, under the New Hampshire  
 Acts of 1925.

Registered as to principal only.

Payable--

\$10,000.00 Annually to April 1, 1930

15,000.00 " " " 1, 1940

20,000.00 " " " 1, 1950

30,000.00 " " " 1, 1960

Total Outstanding

\$560,000.00

City of Berlin 4½% Water Works Bonds \$25,000.00  
 Issued on December 15, 1930 under the New Hampshire  
 Acts of 1925.

Payable--

\$2,000.00 on December 15, 1931 to 35 inclusive

\$3,000.00 " " " 1936 to 40 "

12,000.00

Total [See Exhibit A]

\$572,000.00

# Report of Public Works

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To His Honor, the Mayor, and City Council of the City of Berlin:

Gentlemen:

I herewith submit the Report of the Public Works Department for the year ending January 31, 1937.

The regular work of this department has again been curtailed as much as possible throughout year, the same as last year, in order that the funds could be devoted to projects where Relief labor was employed.

## **Equipment**

Several pieces of new equipment have been added to the department during the past year. These include five Ford trucks, one twelve ton tractor and bull dozer, a snow loader and a welding outfit.

## **Engineering**

The regular Engineering work has been carried on throughout the year, such as giving sewer locations, running lines, making the necessary blue prints and specifications. We have again increased the number of registered plans in our files. Many plans and specifications for the Work Progress Administration were compiled and approved.

## **Snow Removal**

The present winter was a very favorable one as far as snow was concerned. We have had only one 10-inch storm and one 14-inch storm. The cost of snow removal will not be reflected in this report since our fiscal year ends on January 31.

## **Sanding Streets**

This has been an exceptionally hard year on the sanding outfit on account of having so much rain. We have spread over 600 yards of sand and over 800 yards of ashes.

## **Tarring Streets**

During the past year we spent very little money tarring streets. This particular item will necessitate an extra expense this year.

## **Painting Bridges**

The Mason Street bridges have been thoroughly cleaned and painted with a priming coat of red lead and a finish coat of aluminum paint. This was a very much needed improvement. All the other bridges in the city should receive a similar treatment as soon as the weather will permit.

**Cemetery**

The plot of land adjacent to and just south of the city cemetery has been acquired by the city and filled, graded and a 24 inch drain pipe installed. This will make a much needed addition to the city cemetery, and will release for sale a number of cemetery lots.

**Concrete Pipe Plant**

This plant has been operated by the W.P.A. during the entire year and has supplied all the pipe for W.P.A. jobs. We are now making four different sizes of pipe, from 12 inches to 36 inches.

**W.P.A.**

The Public Works Department, as in the past, has been called upon to supply materials for WPA jobs. To that end we have supplied material and foreman labor in the amount of \$59,084.00 which represents a considerable amount when we consider that our entire appropriation for the Public Works was only \$140,000.00. Just so long as we have our heavy relief problem just so long will we consider this money appropriately spent.

**Mason Street**

The straightening of Mason Street was by far the largest job undertaken during the past year. This job consisted of building about 6,000 square feet of road with a total fill of 12,000 cubic yards of gravel, a retaining wall 450 feet long with an average height of 14 feet and a maximum height of 24 feet. A six-foot sidewalk was built on both sides of the street with a concrete guard fence. It was also necessary to remove about 100 cubic yards of ledge. This job was started August 1st and was completed about November 1st.

We invite the general public to visit the Public Works office when they require any information regarding the workings of this department. Our books and files are always open to the public for inspection.

In conclusion, I wish to thank the Mayor, City Council, Public Works Committee and the public in general for the many courtesies shown me in the performance of my duties.

Respectfully submitted,  
P. L. MURPHY,  
Commissioner of Public Works.













